

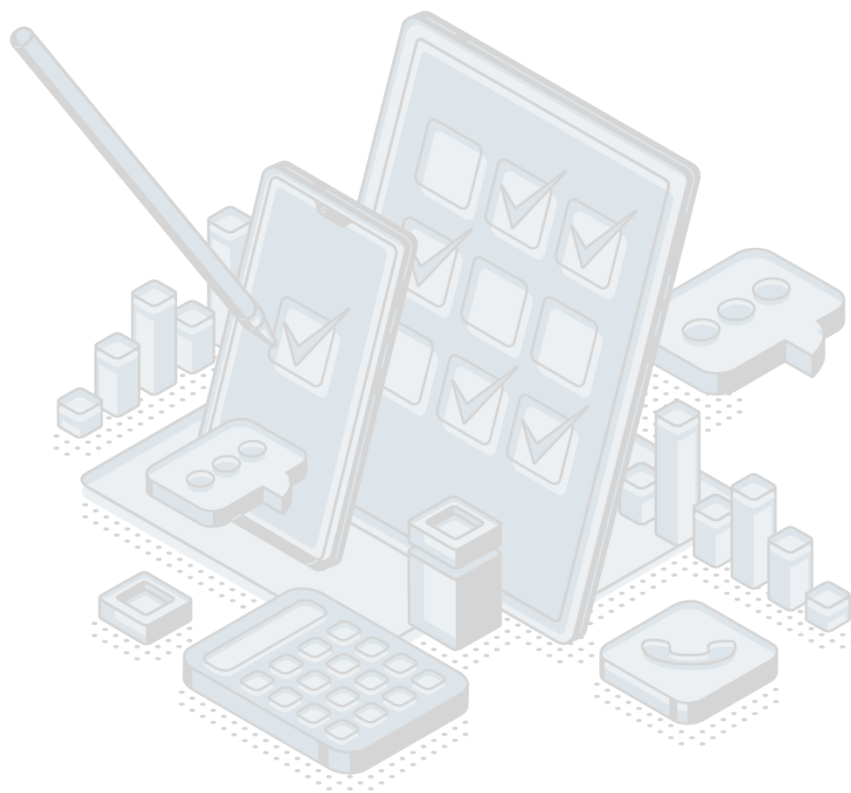


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QUALITY REPORT

Data on revenues, expenditures of state and local government 2024



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1. Introduction – Basic information about the survey

1.1 Purpose, goal and subject of the survey

Data on receipts, expenditures and budget balance of state budget, local government and consolidated public finance. Data on public revenues and expenditures are by economic classification.

1.2 Legal basis

Law on Budget and Fiscal Responsibility, Law on Official Statistics and Official Statistical System.

1.3 Statistical units

Consumer units of central budget, local government budget, and their consumer units.

1.4 Coverage and scope of survey

1.4.1 Sectors

General government sector.

1.4.2 Statistical population

Target statistical population is: public bodies, public administration bodies (ministries and administration bodies), Ombudsman, State Audit Institution of Montenegro, government funds, public institutions and other independent legal persons financed from the government budget, local government bodies, local bodies and local government public services.

1.5 Referent geographical area

Montenegro.

1.6 Concepts and definitions

Revenues cover: 1) current income (taxes, contributions, fees, concession and other revenues); 2) revenues from property sale; 3) revenues from loan payment; 4) donations and transfers; 5) borrowings and loans (domestic and foreign); 6) other revenues, pursuant to the law. Expenditure cover: 1) current expenditures for: gross earnings and contributions paid by employer, other personal income, expenditure for material and services, current maintenance, interests, rent, subsidies and other costs; 2) social security transfers; 3) transfers to institutions, individuals, non-governmental and public sector; 4) capital expenditures for purchase and investment maintenance of financial and non-financial property; 5) given borrowings and loans; 6) payment of debts, guarantees and liabilities from previous years; 7) other payments, pursuant to the law.

1.7 Classifications

Economic classification.

1.8 Frequency of data collection

Up to 30 August of current year for the previous year.

1.9 Frequency of data dissemination

Annual.

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.

1.11 Base period

The base year is 2018.

1.12 Unit of measure

In millions euros.

1.13 Source of data

CSAP system, form 3, form 4; reports of municipalities.

1.14 Method of collection data

The data are collected via administrative sources and by reporting method.

2. Relevance – Data users

2.1 User needs

International users:

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

National users:

- ✚ Ministry of Finance;
- ✚ Statistical Office of Montenegro;
- ✚ Central Bank of Montenegro;

2.2 User satisfaction

Not available.

3. Accuracy and reliability

3.1 Accuracy – Overall remark

Data on revenues, expenditures of state and local government are final after the adoption of the Law on Final Budget Report.

Item nonresponse

3.2 Error of measurement

Not relevant.

Imputation rate

Not relevant.

3.3 Data revision

3.3.1 Data revision policy

Not available.

3.3.2 Data revision practice

Typical revision are minimal. Important revision are used only if there occur methodological changes.

3.3.3 Data revision - average size

Not available.

4. Timeliness and punctuality

4.1 Timeliness

Not relevant.

Time lag of the first results

The data are published on August 31 of the current year for the previous year.

Time lag of the final results

FiT+ 8 months.

4.2 Punctuality of data publication

Actual publication is mainly in line with the planned one.

5. Availability and clarity

5.1 Statistical Release Calendar

The Statistical Release Calendar is a document published on the website of Statistical Office as the statistical producer but also on the Statistical Council. It is published on the website not later than 20 December of current year for the previous year. All producers are obliged to produce and maintain the Calendar. Thus, this is a uniform document covering all statistical producers in Montenegro defined by the Law on Official Statistics and Official Statistical System and which publish statistical data.

5.2 Access the data Release Calendar

Statistical Release Calendar is available on the following link:

<https://www.monstat.org/eng/page.php?id=12&pageid=12>

5.3 Releases

5.4 Publications

5.5 Online database

Database is not available.

5.6 Availability of microdata

from the report.

5.7 Metadata completeness

91%.

6. Comparability

6.1 Comparability - geographical

The data are partly comparable with data of other countries.

6.2 Comparability - over time

Some changes were introduced in methodology, but the data are quite comparable.

Indicator for comparability over time

Not available.