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National monitoring frameworks for public social spending

Montenegro

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

Montenegro

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Summary

The main weakness is that Montenegro has no single, all-encompassing framework to monitor levels and trends of public social spending beside its ESSPROS (European system of integrated social protection statistics) obligations. However, this report shows that the strength of the system lies in the existence of different monitoring activities conducted by several public bodies. These institutions include the Statistical Office of Montenegro (MONSTAT), the Ministry of Finance and Social Welfare (MFSF), the State Audit Institution (DRI), the Pension Fund (PIO) and the centres for social work at the local level. However, its weakness is that all existing monitoring frameworks report on the level of public spending, rather than on the social spending outcomes.

The Statistical Office of Montenegro started conducting the Social Protection Survey, using ESSPROS methodology, back in 2016. Since then, this has been the primary reporting tool in Montenegro for monitoring public social spending. Prior to 2016, the monitoring framework was based only on the monthly and annual Reports on Montenegro's Budget Execution, prepared and published by the Ministry of Finance and Social Welfare. Besides these reports, the ministry regularly provides monthly reports on social benefits paid, classified by municipality – the so-called municipal reviews of social benefits.

The DRI's Audit Report on the Proposal of the Final Budget of Montenegro presents an ex-post evaluation of public revenue and expenditure, and reports on budget transfers for social protection. The Pension Fund publishes statistical data monthly on average pension level and the number of beneficiaries, as well as an annual Financial Report that monitors spending on different pensions.

Each of the 13 social work centres in Montenegro publishes an Annual Work Report (*Godišnji izvještaj o radu*), which presents the total number of beneficiaries and monitors the social spending of that particular centre (municipality).

The non-governmental organisation (NGO) Institute Alternative has created a budget data visualisation tool on the website 'Where does my money go?' (*Gdje ide moj novac?*), which shows the level of public social spending within the overall budget spending on an annual basis.

Expenditure levels and trends are reported in nominal terms, in some cases as a share of GDP (ESSPROS data), with year-on-year variation, or as a share of planned expenditure (monthly and annual reports of the MFSF). Only two national monitoring exercises draw a distinction between current expenditure and capital expenditure: the Law on the Final Account of the Budget, prepared by the MFSF; and the Audit Report on the Law on the Final Account of the Budget, prepared by the DRI. Almost all the frameworks mentioned are available online.

The only tool that provides an assessment of the efficiency of social policy spending is the Statistics on Income and Living Conditions (SILC) survey published by MONSTAT, as it offers data on poverty rates before and after social transfers. In addition to this, the Institute for Social and Child Protection publishes various kinds of reports (situation analysis, needs assessments, etc.). Those reports do not include assessment of the funds invested in the programmes, but they do offer a valuable insight into some segments of social policy.

It may be concluded that the main strength of the system is the availability of the Social Protection Survey, conducted since 2016 according to ESSPROS methodology, alongside some monitoring activities provided by a few other state institutions and one provided by the NGO sector. One weakness of the system lies in the lack of tools/frameworks that provide an overview of public social spending, broken down by specific population groups (income decile, age group) or by level of spending in some other relative terms. Another weakness is the lack of a monitoring framework and reporting/review tools focused on analysing the outcomes of social spending (besides SILC). Therefore, additional improvements within the monitoring framework and spending reviews are needed in the

future, in order to contribute to an increase in the efficiency and effectiveness of government spending.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

Montenegro has no single, comprehensive framework to monitor public social spending, besides its ESSPROS obligations. However, several public bodies do carry out monitoring exercises, including: the Statistical Office of Montenegro (MONSTAT), the Ministry of Finance and Social Welfare (MFSF), the State Audit Institution (DRI), the Pension Fund (PIO) and local social work centres.

MONSTAT started conducting the Social Protection Survey, using ESSPROS methodology, back in 2016, and it has been the primary reporting/review tool on public social spending since 2019, when the first ESSPROS data were published. The legal basis for implementation of the statistical survey regarding social protection in Montenegro using ESSPROS methodology is the Law on Official Statistics and the Official Statistical System of Montenegro (Official Gazette of Montenegro No. 18/12, 047/19) and the Annual Plan of Statistical Survey for 2021 (Official Gazette of Montenegro No. 7/21).

The ESSPROS report is published annually. It monitors public social spending on several primary functions, including sickness/health care, disability, old age, survivors, family/children, unemployment, social exclusion not elsewhere classified, social benefits, administrative costs and other expenditure. The report provides statistical indicators of social protection expenditure at the level of the entire social protection system and the share of social protection expenditure in some aggregates (e.g. gross domestic product). Using the ESSPROS methodology, 20 social protection schemes have been defined in Montenegro.

According to the Programme of Official Statistics 2019-2023, the Social Protection Survey (ESSPROS methodology) is due to be implemented yearly during the period covered by the programme. However, according to the same document, the Social Protection Survey in Montenegro (ESSPROS) is only partially compliant with international standards, and the main problems anticipated during its implementation concern inadequately developed administrative data sources.

Besides this, MONSTAT reports data on the number of users of social protection in two documents: a report on the number of users of social benefits (child support, material support, personal disability allowance, and care and support allowance) and a report on people accommodated in institutions of social and child protection. Since 2016, data for these reports have been obtained through the annual Report on the Work of the Ministry of Labour and Social Welfare of Montenegro (nowadays the Ministry of Finance and Social Welfare); before that, they had been obtained direct from the social work centres.

MONSTAT also publishes a Statistical Yearbook (*Statistički godišnjak*), which includes all three reports mentioned (the ESSPROS report on social spending and the two reports on the number of users of social protection), plus a report on pension and disability insurance (total expenditure by type of pension and number of beneficiaries).

The MFSF monitors trends in budget revenue and expenditure, and reports on them on a monthly and annual basis through the General Data Dissemination System (GDDS) in its Report on Montenegro's Budget Execution (*Izveštaj o izvršenju budžeta*). Within these reports, transfers for social protection are monitored as part of total budget expenditure, with subcategories including social protection rights, funds for technological redundancies, pension and disability insurance rights, other rights in the field of health care, and other health insurance rights.

The ministry publishes monthly reports on paid social protection benefits – the so-called municipal review of social benefits (*mjesečni rekapitular materijalnih davanja*). These provide data on the number of social support beneficiaries and the level of overall payments for a particular benefit, by municipality.

In addition, it publishes reports received from the social work centres on one-off financial assistance payments.

At the end of the year, the Ministry of Finance and Social Welfare prepares a Law on the Final Account of the Budget (*Zakon o izvršenju budžeta*), which shows expenditure levels during the given fiscal year, as well as a comparison of planned and actual expenditure. This report also shows level of spending on social policies.

The DRI, established in 2004, regularly (since 2005) conducts an audit of the implementation of the annual state budget and publishes the results in its Audit Report on the Law on the Final Account of the Budget (*Izvjestaj o reviziji predloga zakona o završnom budžetu*). This is an ex-post evaluation of public revenue and expenditure. Part of the report presents data on budget transfers for social protection, including for social rights, pensions and health.

Besides this, the DRI conducts audits of the budget institutions. Thus, under this activity, audits may be performed on the social work centres or other institutions, such as the Pension Fund or the Institute for Social and Child Protection. However, these audits are not performed on a regular basis, but only from time to time.

The Pension Fund publishes statistical data on a monthly basis, as well as an annual Financial Report, which monitors spending on pensions. The monthly statistical reports monitor the number of old-age, disability and survivor's pension beneficiaries, by municipality, while the annual Financial Report of the Pension Fund (*Finansijski izvještaj Fonda PIO*) monitors the transfers for social protection, which include old-age pension, disability pension, survivor's pension, reimbursements, allowances and other benefits.

Montenegro has 13 **social work centres**, each responsible for a certain municipality or region. Each one publishes an Annual Work Report (*Godišnji izvještaj o radu*), which presents the total number of beneficiaries per municipality and monitors the spending of that centre during the year. The report presents the level of spending on different categories, e.g. health care, cash allowance for children, disability allowance, etc. Local authorities can also provide social services to citizens (e.g. free textbooks for pupils, soup kitchens, one-off social assistance), which they finance from the local authority budget. Accordingly, local authorities prepare a quarterly Report on Budget Execution, which includes levels of social spending on such services at the subnational level.

As for the other tools, the NGO Institute Alternative (*Institut alternativa*) has created a budget data visualisation tool on the website 'Where does my money go?' (*Gdje ide moj novac?*). This is an online tool to monitor the state budget under the project 'Money Watch – Civil Society Guarding the Budget', which was implemented from 2017 to 2019. The website is still active today, and each year it presents the level of public social spending within budget expenditure.

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

Currently, no monitoring framework encompasses employment-related social insurance schemes organised by employers in Montenegro. Therefore, there are no separate frameworks, beyond the monitoring framework that is linked to social benefits provided by the general government. Also, there are no ongoing discussions about developing such a framework.

1.3 The distinction between current expenditure and capital expenditure

Only some national monitoring exercises draw a distinction between current expenditure and capital expenditure.

The MFSF, in its Law on the Final Account of the Budget (*Zakon o izvršenju budžeta*), reports on current expenditure and capital expenditure (e.g. investment in hospitals, childcare facilities). In its Reports on Montenegro's Budget Execution (*Izvještaj o izvršenju budžeta*), the MFSF reports on current (by different categories) and overall capital expenditure.

Also, the DRI's Audit Report on the Law on the Final Account of the Budget (*Izvjestaj o reviziji predloga zakona o završnom budžetu*) provides information that distinguishes between current and capital expenditure on the construction of social and health facilities.

1.4 Type of monitoring: level and outcomes

All monitoring activities conducted by MONSTAT, the Ministry of Finance and Social Welfare, the DRI, the Pension Fund and the social work centres report only information on the level of spending and the number of beneficiaries; no analysis of the link between spending and social outcomes is carried out. Thus, these monitoring frameworks focus primarily on reporting, rather than on an analysis of outcomes.

1.5 Level of granularity of public social spending

MONSTAT monitors public social spending on the following functions within the annual Social Protection Survey in Montenegro, carried out using ESSPROS methodology:

Sickness/Health care – includes income maintenance and support in cash in connection with physical or mental illness, excluding disability.

Disability – includes support in cash or kind (except health care) in connection with the inability of physically or mentally disabled people to engage in economic and social activities.

Old age – includes income maintenance and support in cash or kind (except health care) in connection with old age.

Survivors – includes income maintenance and support in cash or kind in connection with the death of a family member.

Family/Children – includes support in cash or kind (except health care) in connection with the costs of pregnancy, childbirth and adoption, raising children and caring for other family members.

Unemployment – includes income maintenance and support in cash or kind in connection with unemployment.

Social exclusion not elsewhere classified – includes benefits in cash or kind (except health care) specifically intended to combat social exclusion, where they are not covered by one of the other functions.

Social benefits consist of transfers, in cash or in kind, by social protection schemes to households and individuals to relieve them of the burden of a defined set of risks or needs. Social benefits in cash relate to cash payments, while social benefits in kind relate to reimbursements and to goods and services provided direct.

Administration costs mean the costs charged to the scheme for management and administration thereof. It covers the costs of registering users, collecting contributions, administering fees, inspecting, reinsurance, financial management, general overheads, etc.

Other expenditure means miscellaneous expenditure by social protection schemes.

The annual survey conducted by MONSTAT shows total expenditure on social protection and the share of each of the functions mentioned in the total expenditure on social protection benefits in the year of the survey. Moreover, the survey shows the share of

total social protection expenditure and the share of expenditure on social protection benefits (for each function mentioned) as a percentage of GDP for each year since 2016. Additionally, the survey presents the share of social protection benefits in cash and in kind for each function mentioned for each year, and the share of means-tested and non-means-tested social protection benefits for each function.

MONSTAT's Statistical Yearbook (*Statistički godišnjak*) includes the results of the Social Protection Survey and three additional reports: a report on the number of beneficiaries of social benefits (child support, material support, personal disability allowance, and care and support allowance); a report on those people accommodated in an institution of social and child protection; and report on pension and disability insurance (total expenditure by type of pension and number of beneficiaries), year by year.

The monthly and annual Reports on Montenegro's Budget Execution (*Izveštaj o izvršenju budžeta*) prepared by the Ministry of Finance and Social Welfare monitor transfers for social protection as part of the budget expenditure, with subcategories including social protection rights, funds for technological redundancies, pension and disability insurance rights, other rights in the field of health care, and other health insurance rights. As part of the municipal reviews of social benefits, the ministry provides data on the level of spending and the number of beneficiaries for each social benefit (child allowance, family material support, personal assistance, etc.) on a monthly basis.

In its Audit Report on the Law on the Final Account of the Budget (*Izveštaj o reviziji predloga zakona o završnom budžetu*), the DRI presents the annual levels of spending.

The Pension Fund's monthly report monitors the number of beneficiaries by type of pension (old-age, disability and survivor's pension) and by municipality. The Pension Fund's annual Financial Report (*Finansijski izveštaj fonda PIO*) monitors the transfers for different pensions, including old-age pension, disability pension, survivor's pension, reimbursements, allowances, and other benefits.

Each of the social work centres produces an Annual Work Report (*Godišnji izveštaj o radu*), which presents the total number of beneficiaries per municipality and monitors spending by that particular centre during the year. The report monitors the level of spending on different categories, e.g. health care, cash allowance for children, disability allowance, etc.

1.6 Breakdown of public social spending

In terms of the breakdown of public spending, the monitoring framework in Montenegro provides limited data for specific population groups. Currently, there are no tools/frameworks in Montenegro that provide an overview of public social spending, broken down by specific population groups (e.g. per income decile, per age group, etc.) on a regular basis. As explained in Section 1.5, MONSTAT breaks down the public social spending by function, including sickness/health care, disability, old age, survivors, family/children, unemployment, social exclusion not elsewhere classified, social benefits, administrative costs and other expenditure. Meanwhile, the Ministry of Finance and Social Protection monitors the levels of spending on social protection rights, funds for technological redundancies, pension and disability insurance rights, other rights in the field of health care, and other health insurance rights. The ministry's municipal reviews of social benefits provide data on the level of spending on each social benefit (child allowance, family material support, personal assistance, etc.).

The Pension Fund breaks down pension expenditure by type of pension (old-age/disability/survivor's pension). It also breaks down the number of beneficiaries by type of pension and municipality. Additionally, the Pension Fund used to break down the number of beneficiaries by age group and gender, but the last available data for those population groups are from December 2016.

1.7 Timing and public accessibility of data

MONSTAT's Social Protection Survey is published annually and is publicly available in the form of a published report, which can be downloaded from MONSTAT's website.¹ MONSTAT data on the number of users of social protection may also be downloaded from the MONSTAT website.²

MONSTAT's Statistical Yearbook (*Statistički godišnjak*) is published annually and is readily accessible on the MONSTAT website.³

The Ministry of Finance and Social Welfare's monthly and annual Reports on Montenegro's Budget Execution (*Izveštaj o izvršenju budžeta*) are readily accessible and can be downloaded from the ministry's website (in the form of PDF documents and Excel files with figures and tables),⁴ as can the municipal reviews of social benefits (*mjesečni rekapitular materijalnih davanja*).⁵

The Law on the Final Account of the Budget is also available on the ministry's website.

The DRI's Audit Report on the Law on the Final Account of the Budget (*Izvjestaj o reviziji predloga zakona o završnom budžetu*) is published annually and is publicly available on the DRI's website.⁶

The Pension Fund publishes monthly statistical data on its website, while its annual Financial Report (*Finansijski izvještaj fonda PIO*) is also easily accessible on the Pension Fund's website.⁷

Each social work centre publishes an Annual Work Report (*Godišnji izvještaj o radu*) annually, available to the public via the relevant website.⁸

Data on the website 'Where does my money go?' are presented yearly.⁹

1.8 Subnational frameworks

Besides the national framework, there is a subnational monitoring framework in Montenegro. There are 13 social work centres in Montenegro, each of which is responsible for a particular municipality or region. Each of the social work centres publishes an Annual Work Report, which presents the total number of beneficiaries per municipality and monitors social spending in every municipality/region during the year. The report presents the level of spending on different categories, e.g. health care, cash allowance for children, disability allowance, etc.

Although social protection in Montenegro is centralised, according to the Law on Local Self-government (Official Gazette of Montenegro No. 2/2018, 34/2019, 38/2020) and the Law on Social and Child Protection (Official Gazette of Montenegro No. 1/2017, 31/2017, 42/2017, 50/2017), local authorities can provide social services (e.g. free textbooks for pupils, soup kitchens, one-off social assistance, etc.) to citizens and finance these from the local authority budget. According to the Law on Budget and Fiscal Responsibility (Official Gazette of Montenegro No. 20/2014, 56/2014, 70/2017, 4/2018, 55/2018), local

¹ <http://monstat.org/uploads/files/espress/2019/Saopstenje%20ESSPROS-%202019-%20eng.pdf>

² <https://www.monstat.org/cg/page.php?id=1426&pageid=1426>

³ <http://www.monstat.org/eng/novosti.php?id=3218>

⁴ <https://www.gov.me/clanak/izvjestaj-o-izvršenju-budžeta-crne-gore-januar-avgust-2021-deficit-za-osam-mjeseci-smanjen-na-12-bdp-a>

⁵ <https://www.gov.me/clanak/rekapitulari-materijalnih-davanja-2021-godina>

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<http://www.dri.co.me/1/doc/Izveštaj%20o%20reviziji%20Predloga%20zakona%20o%20završnom%20računa%20budžeta%20Crne%20Gore%20za%202020.%20gopdinu.pdf>

⁷ <https://www.fondpio.me/statistika/>

⁸ <https://www.csrcg.me/index.php/podgorica/biblioteka/38-izvjestaji>

⁹ <https://mojnovac.me/web/home>

authorities prepare a quarterly report on budget execution, which includes the level of social spending on such services at the subnational level. The report is publicly accessible and can be downloaded from the website of the relevant local authority.

2 Reporting/review tools for public social spending

MONSTAT publishes yearly results of the Survey on Income and Living Conditions (SILC) (*Anketa o dohotku i uslovima života*). This survey offers data on the level of poverty by different population groups (by income, gender, age). In addition, it offers data on poverty rates before and after social transfers (except pensions). This is the only tool to assess the effectiveness of the steps taken by the Montenegrin welfare state to reduce poverty. SILC data may be obtained on the MONSTAT website, as data in Excel format and as a downloadable PDF report.¹⁰

MONSTAT prepares a publication on Statistics on Income and Living Conditions, which provides an insight for the general public of Montenegro into the data on inequality in living standards and living conditions, together with a detailed overview of the methodological concepts used. This publication is also available on the MONSTAT website.

In addition, the Institute for Social and Child Protection prepares various analyses and reports on issues related to the social welfare sector in Montenegro, such as its Report on the Needs for Development and Standardisation of New Social and Child Protection Services in Montenegro; the Report on Family Violence; its Analysis of the Situation in Homes for the Elderly; etc. Although these reports do not make any direct connection between the level of spending on the various social programmes and their efficiency, they do present a valuable insight into some segments of social policy.

¹⁰ <https://www.monstat.org/cg/page.php?id=1673&pageid=1673>

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