

**Statistical Product – General Government Quarterly and Annual Financial Accounts
(quarterly/annual)**

Processes	Sub-processes	Sub-process description
1. Specify needs		
	1.1 Identify needs	The main users of statistical information are the state government and local self-government bodies, public, scientific-educational, financial organisations, business society, mass media, international organisations, etc. The indicators allow analyzing and evaluating the fiscal policy of the country, internal and domestic debt indicators, as well as state and community budget guarantees and service indicators.
	1.2 Consult & confirm needs	As RA Central Bank is considered as the source of information and serves as an administrative register, clarifications, consultations and work discussions related to provision of information are carried out with officers of relevant divisions of RA Ministry of Finance.
	1.3 Establish output objectives	To provide users in a complete and systemized way statistical information on consolidated budget quarterly and annually.

	<p>1.4 Identify concepts</p>	<p>General government (state government) sector includes the units, the primary objective of which is the implementation of government (state government bodies) functions. Consolidation is a method, during which data regarding a certain group of units are submitted in a consolidated form. All operations and debtor/creditor relations existing between the consolidated units are removed through consolidation. In other words the operation of one unit is consolidated with the same operation registered by the second unit and both operations are removed. Sale and purchase operations of goods and services between consolidated units are removed in the same way.</p> <p>The report presents transactions of incomes, expenditures and net purchase of non-financial assets, net purchase of financial assets and liabilities. State and community budgets are financial programs for a certain period to form and spend necessary funds for implementation of authorities of the state and local self-government bodies given by RA Constitution and laws.</p> <p>The budget revenues are non-repayable funds of state and local self-government bodies in compliance with legislation. The budget expenditures are the funds directed to the financial provision of tasks and operations of state and local self-government bodies.</p>
	<p>1.5 Check data availability</p>	<p>The data is collected on the basis of the laws of the Republic of Armenia "On Official Statistics" and the "Five-Year Statistical Program of the Republic of Armenia".</p> <p>References on state and community budgets provided to Armstat from RA Ministry of Finance which serves as administrative register, are considered as source of information.</p>
	<p>1.6 Prepare business case</p>	<p>The Armstat Financial Statistics Division carries out preparation works of series of indicators on internal and</p>

		external debt provided by the RA Ministry of Finance.
2. Design		
	2.1 Design outputs	The data are collected based on the Law on "Official Statistics" and "Five Year Statistical Program", as well as the Resolution No. 05-N of RA State Council on Statistics "On Approval of the Procedure for the collection of statistical data" dated 20 June 2016 and Resolution "On Approval of Annual Statistical Program".
	2.2 Design variable descriptions	
	2.3. Design collection	Collection of general government quarterly and annual financial accounts is carried out by reference on state and community budgets submitted by the RA Ministry of Finance. It includes the following indicators: <ul style="list-style-type: none"> • Actual execution of the RA state budget, • Actual implementation of the community budgets of Armenia;
	2.4 Design frame and sample	
	2.5 Design processing and analysis	The references on actual execution of state and community budgets of the Republic of Armenia are processed by the Armstat Finance Statistics Division, based on which the series of indicators and classification are processed. Based on that information, consolidation and compilation of indicators and calculate of rates for the previous periods are carried out.
	2.6 Design production systems and workflow	
3. Build		
	3.1 Build collection	Both paper and electronic resources are available for the

	instrument	annual and quarterly reports on state and community budgets submitted by the RA Ministry of Finance, based on which the necessary data processing and compilation works are carried out.
	3.2 Build or enhance process components	
	3.3 Build or enhance dissemination components	The dissemination of data is possible in both paper and electronic forms with the publication of data on quarterly and annual basis, in accordance with the Annual Statistical Program.
	3.4 Configure workflows	The derivation of statistical product is carried out by the following successive stages: <ol style="list-style-type: none"> 1. Collection of data, 2. Checks and adjustments, 3. Data input and processing work (Microsoft Office Access and Excel softwares), 4. Comparison of obtained summary data with the corresponding time series, 5. Dissemination of data in both paper and electronic forms through the yearbooks, data reports, statistical handbooks, as well as through the official response letters to the official requests
	3.5 Test production system	The indicators provided on consolidated budget are regularly subject to appropriate changes based on methodological changes and revisions.
	3.6 Test statistical business production	
	3.7 Finalize production system	The composition of methodological clarifications on the completion of indicators and provision to the statistical data providers (respondents) is carried out. The consents with data providers achieved on indicators during work discussions are summarized.
4.Collection		
	4.1 Create frame and	

	select sample	
	4.2. Set up collection	The RA Ministry of Finance, which is considered as the administrative register, provides Armstat with statements on state and municipal budgets implementation on quarterly and annual basis. For the purpose of data collection methodological explanations for data presentation, discussions, as well as the preparation and collection of the series of indicators necessary for their publication is carried out.
	4.3 Run collection	The data are collected based on the Law on "Official Statistics" and "Five Year Statistical Program", as well as the Resolution No. 05-N of RA State Council on Statistics "On Approval of the Procedure for the collection of statistical data" dated 20 June 2016 and Resolution "On Approval of Annual Statistical Program".
	4.4 Finalize collection	The collected data, after being arithmetically and logically cross-checked, is input in the electronic environment. The input of data is carried out by Microsoft Office Word and Excel softwares.
<i>5.Process</i>		
	5.1 Integrate data	Received data from the RA Central Bank is unified in a single joint database as a result of which duplications are excluded.
	5.2 Classify and code	General Government Quarterly and Annual Financial Accounts are processed and classified as follows: <ol style="list-style-type: none"> 1. Revenues of the RA General Government , 2. Expenditure of the RA General Government, 3. RA General Government deficit / surplus, 4. Funding sources for the General Government deficit / surplus.
	5.3.Review and validate	Verifications of presented information are made. Annual

		and quarterly data is revised and adjusted on the basis of reference submitted by the RA Ministry of Finance in the following months or quarter.
	5.4 Edit and impute	The missing data is completed in accordance with reference of the RA Central Bank. The completed data is subject to adjustment in case of being available for the next periods.
	5.5 Derive new variables and units	Additional calculations and estimations for the calculation of other indicators are not available.
	5.6 Calculate weights	
	5.7 Calculate aggregates	The summary data by separate statistical indicators are derived based on the input data through the pre-designed software.
	5.8 Finalize data files	Often basing on the necessity of retrieving operative statistical data, calculation of preliminary indicators is carried out based on preliminary information which is subject to further adjustment.
6. Analysis		
	6.1. Prepare draft outputs	Creation and groupings of time series of statistical indicators are carried out based on received references for presentation of summary information and creation of indicator time series.
	6.2 Validate outputs	The methodological requirements of the received indicators are strictly followed during the whole process of receiving in accordance with the pre-defined classifications and methodological guidelines.
	6.3 Interpret and explain of outputs	After receiving summary indicators, logical checks are performed to detect inaccuracies.
	6.4 Apply disclosure control	The confidentiality of statistical indicators (not containing individual (personal) data) that is subject to publication, as well as requested by the users of statistical information is strictly followed according to the Law on Official Statistics

		and the Resolution of the SCS No 53 " Approval of the Order on Protection of Statistical Confidentiality" dated 25 June 2001, and only summarized data are provided (see: https://www.armstat.am/file/doc/99454478.pdf).
	6.5 Finalize outputs	Before the dissemination of aggregated data, analysis of the aggregated indicators is made according to their time series.
7. Dissemination		
	7.1 Update output system	The work on the derivation and final checking of relevant tables of statistical indicators that are subject to publication, as well as the time series update are implemented. In case of the need the changes and/ or additions are made in the concepts and methodological explanations of the relevant indicator.
	7.2 Produce dissemination products	<p>All production steps for dissemination products are carried out; preparation of explanation text, tables, figures and other materials, editing of that products and their conformity to publication standards.</p> <p>The data on monetary intermediation system is published in Armenian, Russian, English through the yearbooks, statistical handbooks and monthly data reports:</p> <ol style="list-style-type: none"> 1. "Statistical Yearbook of Armenia" (annual) 2. "Financial Statistics of RA" (annual) 3. "The Socio-Economic Situation of the Republic of Armenia" monthly information report <p>Electronic versions are available on official web-page of Armstat: http://armstat.am/am/?nid=45, http://armstatbank.am/Selection.aspx?rxid=002cc9e9-1bc8-4ae6-aaa3-40c0e377450a&px_db=ArmStatbank&px_type=PX&px_language=hy&px_tableid=ArmStatbank%5c1+Economy+and+finance%5c14+Government+Finances%5c20-fin-2014.px and publications at http://armstat.am/am/?nid=82</p>
	7.3 Manage release of	The dissemination of statistical data is carried out according

	dissemination products	to the schedule envisaged by the Five-Year and Annual Statistical Programs of Armstat. In case of the changes and adjustments the indicators already published by Armstat are also being changed and adjusted correspondingly.
	7.4 Promote dissemination products	-
	7.5 Manage user support	In case of the official request of the users of statistical data related to the data not being published, the calculation of additional indicators is carried out at possible extent and submitted to them at the same time following the principle of statistical data confidentiality.
8.Evaluation		
	8.1 Gather evaluation input	<p>The results of state and community budgets and on their basis composed general government quarterly financial accounts are compared with the annual indicators.</p> <p>If necessary, a comparison of the results of state and community budgets and summary quarter indicators on financial accounts (consolidated budget) of general government formed based on them is made with annual indicators.</p>
	8.2 Conduct evaluation	The comparisons of indicators, received from the same source, are made from the prospective of the quality management of statistical indicators on state and community budgets.
	8.3 Agree an action plan	In the case of detection of discrepancies between the data received from different sources on the same indicator being compared, the possible reasons are revealed, and the corresponding final adjustment made based on it.