



Republika e Kosovës  
Republika Kosova-Republic of Kosovo  
*Qeveria - Vlada - Government*  
Zyra e Kryeministrit -Ured Premijera -Office of the Prime Minister  
*Agjencia e Statistikave të Kosovës - Agencija za Statistike Kosova - Kosovo Agency of Statistics*

## Series 3: Economic Statistics

# Kosovo Government Accounts Q1 2018



AGJENCIA E STATISTIKAVE TË KOSOVËS  
AGENCIJA ZA STATISTIKE KOSOVA  
KOSOVO AGENCY OF STATISTICS

## **P r e f a c e**

Kosovo Agency of Statistics (KAS), respectively Department of Economic Statistics and National Accounts, has prepared publication of the “Kosovo Government Accounts in Q1 2018”. This edition presents the picture of governmental revenues and expenditures within this period of time.

KAS is grateful to the Ministry of Finance - Department of Treasury - for providing data on this publication.

Comments, proposals and suggestions are welcome and they can be forwarded to e-mail [economic@rks-gov.net](mailto:economic@rks-gov.net)

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## List of abbreviations

|      |   |                              |
|------|---|------------------------------|
| CBK  | - | Central Bank of Kosovo       |
| ESA  | - | European System of Accounts  |
| KAS  | - | Kosovo Agency of Statistics  |
| IMF  | - | International Monetary Fund  |
| MEF  | - | Ministry of Finance          |
| KPST | - | Kosovo Pension Savings Trust |

: - Figure not available

- - Not applicable

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## **1. Introduction**

The publication presents an overview of revenues and expenditures in the period Q1 2018, based on collection of the administrative data and estimates of the KAS.

As a general rule, the intention a maximum compliance of the published figures with the standards of the ESA 2010 and the IMF Government Finance Statistics Manual.

The data source is the Department of Treasury of the Ministry of Finance.

## 2. Revenue - General Government

Total revenues of the General Government in Q1 2018 were 408.5 million Euros.

The biggest part of revenue is comprised from Taxes on Product which represent 63% of the total revenue, while the other part of the revenues is divided in other categories of the revenue.

**Table 1. General Government Revenue based on ESA2010**

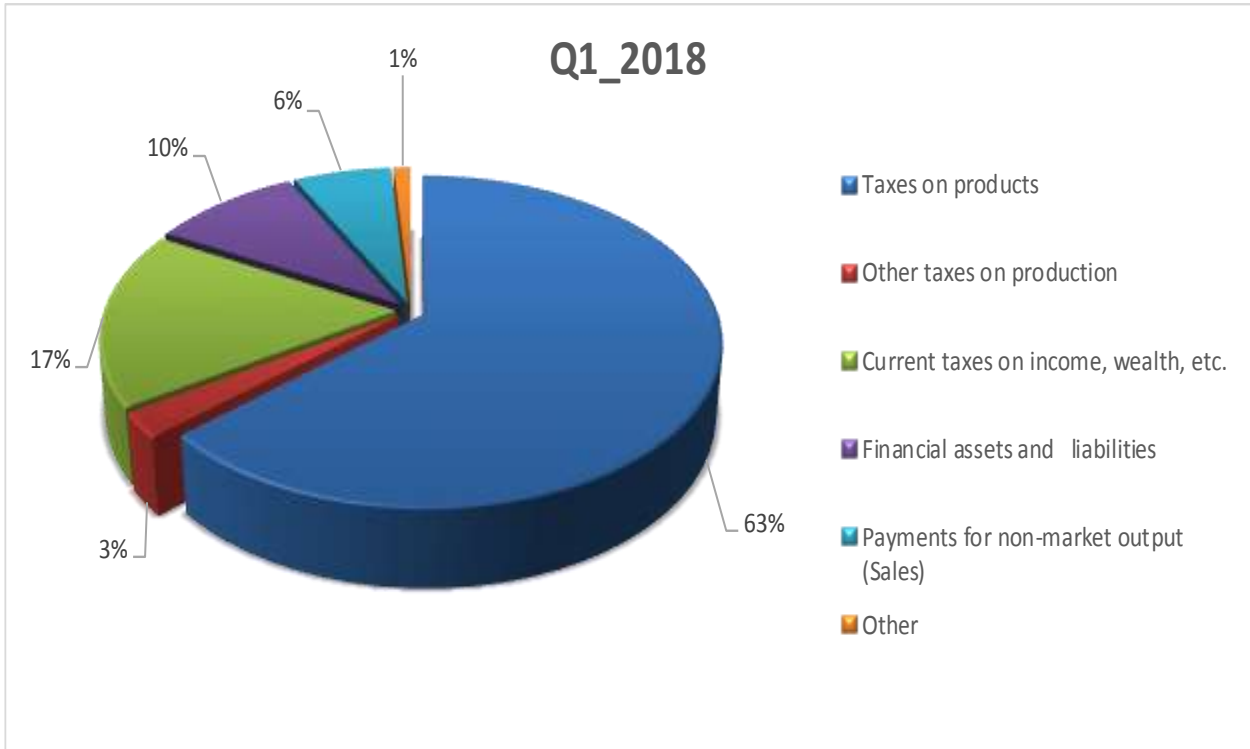
(in million Euro)

| ESA2010      | Description                                    | Q4_2016      | Q1_2017      | Q2_2017      | Q3_2017      | Q4_2017      | Q1_2018      |
|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| D21          | Taxes on products                              | 319,6        | 247,2        | 317,6        | 377,9        | 357,2        | 258,7        |
| D211         | Value added type taxes (VAT)                   | 175,1        | 135,8        | 175,3        | 202,1        | 199,0        | 149,3        |
| D212         | Taxes and duties on imports excluding VAT      | 136,1        | 103,0        | 133,2        | 166,1        | 149,0        | 100,8        |
| D2121        | Import Duties                                  | 33,4         | 23,8         | 32,2         | 34,3         | 36,2         | 24,9         |
| D2122        | Taxes on imports excluding VAT and duties      | 102,7        | 79,2         | 101,0        | 131,7        | 112,8        | 75,9         |
| D214         | Taxes on products, except VAT and import taxes | 8,3          | 8,4          | 9,0          | 9,8          | 9,3          | 8,5          |
| D29          | Other taxes on production                      | 12,2         | 13,2         | 12,0         | 11,0         | 10,1         | 10,0         |
| D4           | Property income                                | 3,3          | 8,2          | -            | -            | 1,2          | -            |
| D5           | Current taxes on income, wealth, etc.          | 53,4         | 55,7         | 61,4         | 60,0         | 56,0         | 70,7         |
| D7           | Other current transfers                        | 9,8          | 4,3          | 5,0          | 7,0          | 5,7          | 4,4          |
| F            | Financial assets and liabilities *             | 15,8         | 103,2        | 31,2         | 31,6         | 46,0         | 39,0         |
| P131         | Payments for non-market output (Sales)         | 22,4         | 27,1         | 21,6         | 23,0         | 26,9         | 25,8         |
| <b>Total</b> |  | <b>436,6</b> | <b>458,9</b> | <b>448,7</b> | <b>510,5</b> | <b>503,1</b> | <b>408,5</b> |

\* Including: Deposits, Debt securities, Loans etc

Structure of General Government revenue is presented in Graph 1:

**Graph 1. Revenue - General Government based on ESA2010**



### 3. Expenditure - General Government

Total General Government expenditure in Q1 2018 was 413.5 million Euros.

The biggest part of expenditure is comprised from Compensation of employees which represent 35%, Social contributions and benefits which represent 27%, Gross Capital Formation which represents 18%, Intermediate consumption which represent 10%, while the other part of the expenditures is divided in other structures of the expenditure.

**Table 2. General Government Expenditures based on ESA2010**

(in million Euro)

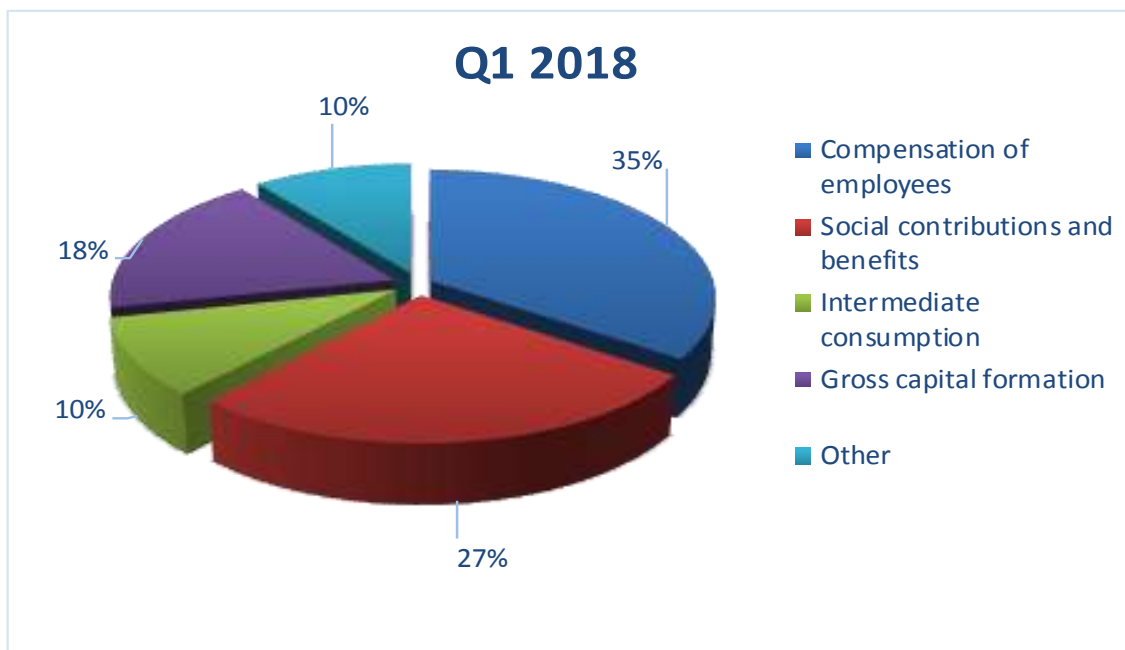
| ESA2010      | Description  | Q4_2016      | Q1_2017      | Q2_2017      | Q3_2017      | Q4_2017      | Q1_2018      |
|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| D1           | Compensation of employees                          | 136,9        | 136,8        | 137,7        | 136,0        | 140,2        | 143,8        |
| D3           | Subsidies  | 32,7         | 16,0         | 23,9         | 28,0         | 33,1         | 19,8         |
| D4           | Property income, payable                           | 2,5          | 7,1          | 3,0          | 5,3          | 3,2          | 6,0          |
| D6           | Social contributions and benefits                  | 111,3        | 94,0         | 106,5        | 94,6         | 125,7        | 111,3        |
| D7           | Other current transfers                            | 5,0          | 0,1          | 0,3          | 2,2          | 5,9          | 7,8          |
| D9           | Capital transfers                                  | 21,7         | 4,1          | 4,0          | 2,5          | 10,9         | 2,7          |
| F            | Financial assets and liabilities*                  | 16,2         | 18,3         | 16,1         | 17,1         | 8,9          | 5,8          |
| NP           | Acquisitions less disposals of non-produced assets | 6,8          | 0,8          | 2,4          | 1,8          | 2,0          | 0,4          |
| P2           | Intermediate consumption                           | 75,9         | 36,1         | 44,9         | 36,9         | 74,0         | 40,8         |
| P5           | Gross capital formation                            | 187,4        | 54,8         | 100,0        | 117,4        | 183,4        | 74,9         |
| <b>Total</b> |  | <b>596,4</b> | <b>368,0</b> | <b>439,0</b> | <b>441,9</b> | <b>587,3</b> | <b>413,5</b> |

\* Including: Deposits, Debt securities, Loans etc



Structure of General Government expenditure is presented in Graph 2:

**Graph 2. Expenses General Government based on ESA2010**



Total General Government expenditure in Q1 2018 was 413.5 million Euros.

The biggest part of expenditure is allocated in Social Protection with share of 26%, Economic affairs with share of 21%, Education with 16%, General Services with share of 12%, while remaining part of expenditure is allocated in other sectors.

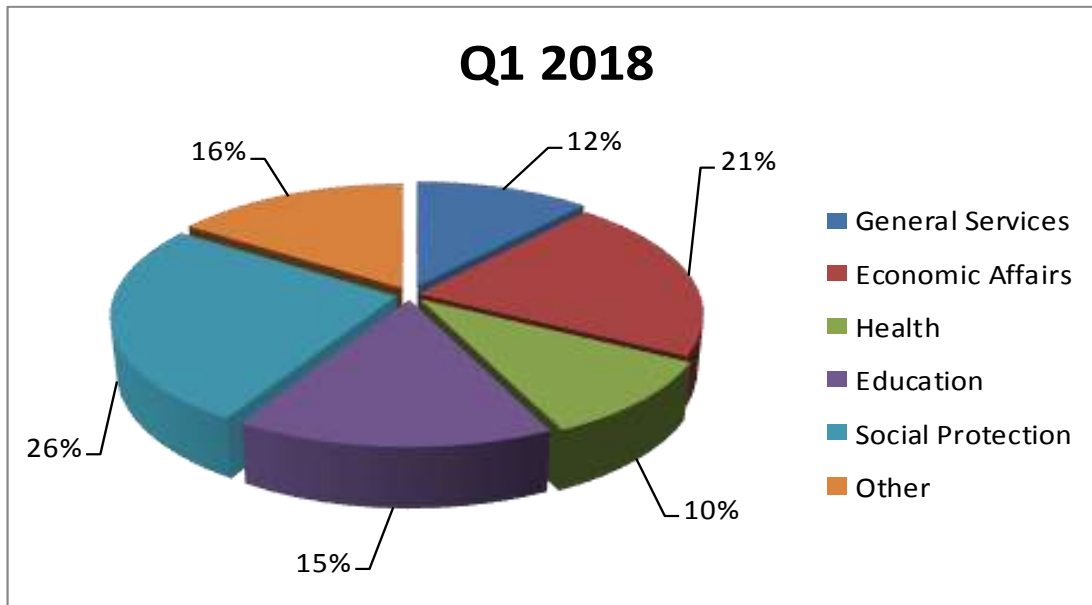
**Table 3. Government Expenditure by COFOG**

*(in million Euro)*

| Description                      | Q4_2016      | Q1_2017      | Q2_2017      | Q3_2017      | Q4_2017      | Q1_2018      |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Services                 | 55,3         | 58,8         | 64,5         | 64,5         | 82,8         | 48,0         |
| Defense                          | 19,7         | 6,7          | 8,0          | 8,9          | 11,4         | 8,4          |
| Public order and Safety          | 44,5         | 32,5         | 39,8         | 35,6         | 48,2         | 37,7         |
| Economic Affairs                 | 195,0        | 66,4         | 92,1         | 111,7        | 148,7        | 87,6         |
| Environmental Protection         | 6,6          | 0,6          | 1,5          | 3,2          | 4,7          | 0,8          |
| Housing and Community Amenities  | 15,6         | 4,0          | 8,2          | 8,8          | 14,3         | 4,8          |
| Health                           | 50,6         | 39,0         | 44,4         | 38,9         | 56,3         | 42,1         |
| Recreation, Culture and Religion | 12,3         | 8,2          | 12,8         | 10,4         | 16,6         | 12,9         |
| Education                        | 87,3         | 60,6         | 68,7         | 68,3         | 85,1         | 64,4         |
| Social Protection                | 109,7        | 91,4         | 99,0         | 91,6         | 119,4        | 106,8        |
| <b>Total</b>                     | <b>596,4</b> | <b>368,0</b> | <b>439,0</b> | <b>441,9</b> | <b>587,3</b> | <b>413,5</b> |

Allocation of expenditure by sectors (in percentage) is presented in graph 3.

**Graph 3 Government Expenditure by COFOG**



# Kosovo Agency of Statistics

## *short description*

**Kosovo Agency of Statistics** is a professional institution which deals with collection, processing and publication of official statistical data. As such acts since 1948 and has passed through several historical stages, structured according to state regulation of those times.

On 2 August 1999, the Agency has resumed his professional work (after nine years of interruption of all statistical series detrimental to the interest of Kosovo), as an independent institution under the Ministry of Public Administration. Since 12.12.2011 the Agency operates in the frames of the Prime Minister's Office. Office is funded by the Kosovo Consolidated Budget, but also by donors for specific projects and for technical professional support.

**Kosovo Agency of Statistics** acts according to the Law No. 04/L-036 which entered into force on 12.12.2011. Programme of Official Statistics 2013/2017 is in implementation for the development of statistical system in correlation with the European Union statistics (EUROSTAT).

**Kosovo Agency of Statistics** has this organizational structure: production departments; (Department of Economic statistics and National Accounts, Department of Agriculture and Environment statistics and Department of Social statistics. **Support Departments**; Department of Methodology and Information Technology, Department of Policy Planning, Coordination and Communication, Department of Census and survey and Department of Administration. **Within the Agency are also established Regional Offices**; Gjakove, Gjilan, Mitrovica, Peja, Prizren, Pristina and Ferizaj

In KAS are employed in total 147 workers, of whom 100 (68,0 %) at the headquarters of the Agency, while in the Regional Offices, 47 (32,0%). Agency's educational qualifying structure is as follows: 73,5% with university education, 13,6% with with non-tertiary education, and 12.9% with secondary education.

We have professional and technical cooperation with all Ministries of the Government of Kosovo, especially with the Ministry of Economy and Finance, Central Bank of Kosovo, with international institutions, EUROSTAT, International Monetary Fund, World Bank, Sweden's SIDA, DFID, UNFPA, UNDP, UNVEF, and with the statistical institutions of the countries in the region.

**Kosovo Agency of Statistics** almost completely covers the territory of Kosovo, based on the statistical structure of the enumeration areas as the basic unit and sole in the country from which it gets first hand information. All surveys conducted in the field use the extension of the samples in these enumeration areas but also a statistical methodology according to international recommendations. During the collection of statistical data and reports from reporting entities are involved professionals, technicians, administrators, servants of the country offices, field enumerators from regional offices, etc.

In 2011, the project of Population Census , Households and Dwellings was successfully implemented, and in 2014 was successfully carried out the Agriculture Census. The result obtained from these censuses will have an important role in the development policies.

**The mission of the Agency**; to meet the needs of users with qualitative statistical data, objective, in time and space so that users have reliable base to conduct regular analysis in the interest of planning and project development at the municipal and country level. To support government institutions, scientific institutes, research academies, businesses in order to provide proper information for decision-makers and other users in Kosovo.

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