

Foreword

Kosovo Agency of Statistics (KAS), respectively Department of National Accounts, has compiled the publication of Kosovo Government Accounts in Q4 2018. This edition presents the statement of governmental revenues and expenditures within this period of time.

KSA thanks the Ministry of Finance - Department of Treasury for providing data about this publication.

Comments, proposals and suggestions are welcome and they can be sent to e-mail: economic@rks-gov.net.

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List of Abbreviations

ESA	-	European System of Accounts
KAS	-	Kosovo Agency of Statistics
IMF	-	International Monetary Fund
CBK	-	Central Bank of Kosovo
MoF	-	Ministry of Finance
KPST	-	Kosovo Pension Savings Trust
PAK	-	Privatization Agency of Kosovo
:	-	Data not available
-	-	Not applicable

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1. Introduction

The publication presents an overview of revenue and expenditure for the period Q4 2018, based on administrative data collection and calculations of KAS. As a general rule is intended maximum compliance of the published figures with ESA 2010 standards and IMF manual for Government Finance statistics.

The data sources are the Treasury Department of the Ministry of Finance.

2. Revenue - General Government

Total revenues of the General Government in Q4 2018 were 500.7 million Euros.

The biggest part of revenue is comprised from Taxes on Product, which represent 71% of the total revenue, while the other part of the revenues is divided in other category of the revenue.

Table 1. General Government Revenue based on ESA2010

(in million Euro)

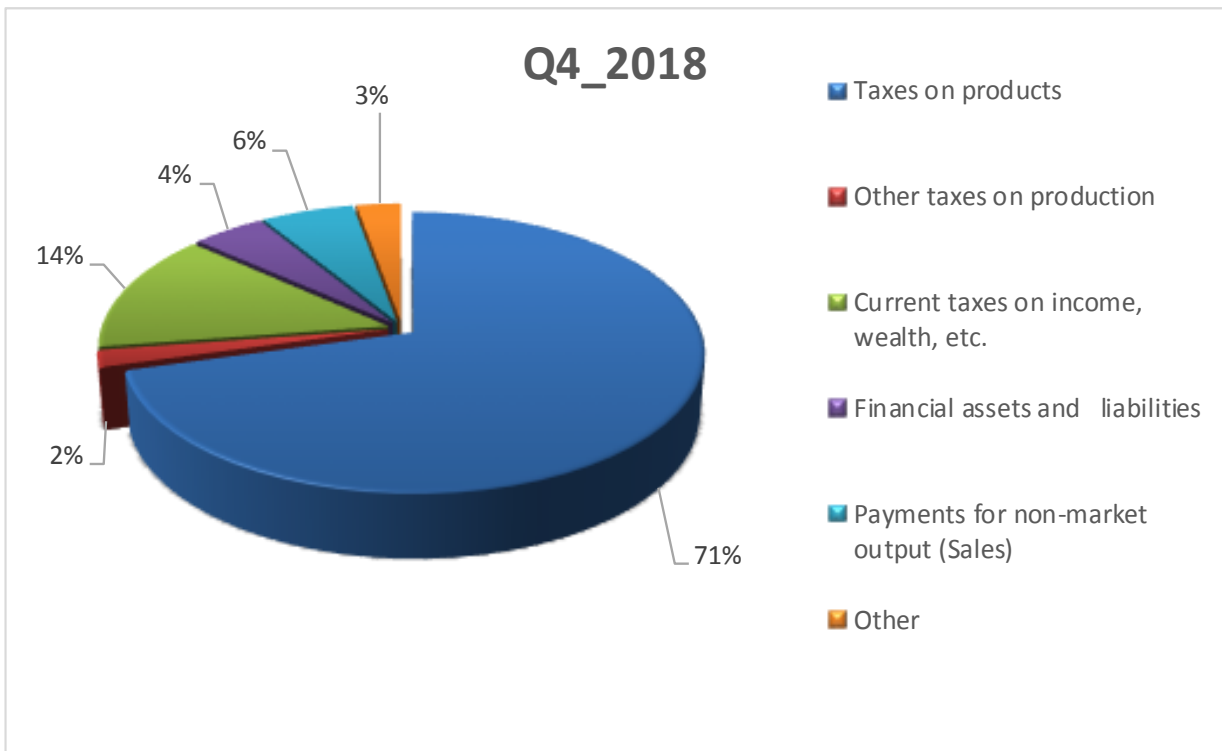
ESA2010	Description	Q4_2016	Q1_2017	Q2_2017	Q3_2017	Q4_2017	Q1_2018	Q2_2018	Q3_2018	Q4_2018
D21	Taxes on products	319.6	247.2	317.6	377.9	357.2	258.7	335.0	394.3	353.3
D211	Value added type taxes (VAT)	175.1	135.8	175.3	202.1	199.0	149.3	188.9	217.3	203.4
D212	Taxes and duties on imports excluding VAT	136.1	103.0	133.2	166.1	149.0	100.8	137.1	167.1	140.7
D2121	<i>Import Duties</i>	33.4	23.8	32.2	34.3	36.2	24.9	32.3	34.6	38.4
D2122	<i>Taxes on imports excluding VAT and duties</i>	102.7	79.2	101.0	131.7	112.8	75.9	104.9	132.5	102.2
D214	Taxes on products, except VAT and import taxes	8.3	8.4	9.0	9.8	9.3	8.5	9.0	10.1	9.3
D29	Other taxes on production	12.2	13.2	12.0	11.0	10.1	10.0	10.1	10.1	9.8
D4	Property income	3.3	8.2	-	-	1.2	-	6.5	-	6.5
D5	Current taxes on income, wealth, etc.	53.4	55.7	61.4	60.0	56.0	70.7	68.7	62.4	69.7
D7	Other current transfers	9.8	4.3	5.0	7.0	5.7	4.4	6.3	7.2	7.9
F	Financial assets and liabilities * **	15.8	103.2	31.2	31.6	46.0	39.0	11.9	133.8	23.4
P131	Payments for non-market output (Sales)	22.4	27.1	21.6	23.0	26.9	25.8	22.4	28.1	30.1
Total		436.6	458.9	448.7	510.5	503.1	408.5	461.0	635.9	500.7

* Including: Deposits, Debt securities, Loans etc

** Including Liquidation Fund from PAK in Q3 2018

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 Q4 2018 was 648.2 million Euros.

The largest part of expenditure is comprised from Gross Capital Formation which represents 33%, Compensation of employees which represent 24%, Social contributions and benefits which represent 21%, Intermediate consumption which represent 12%, while the other part of the expenditure is divided in other structure of the expenditure.

Table 2. General Government Expenditure based on ESA2010

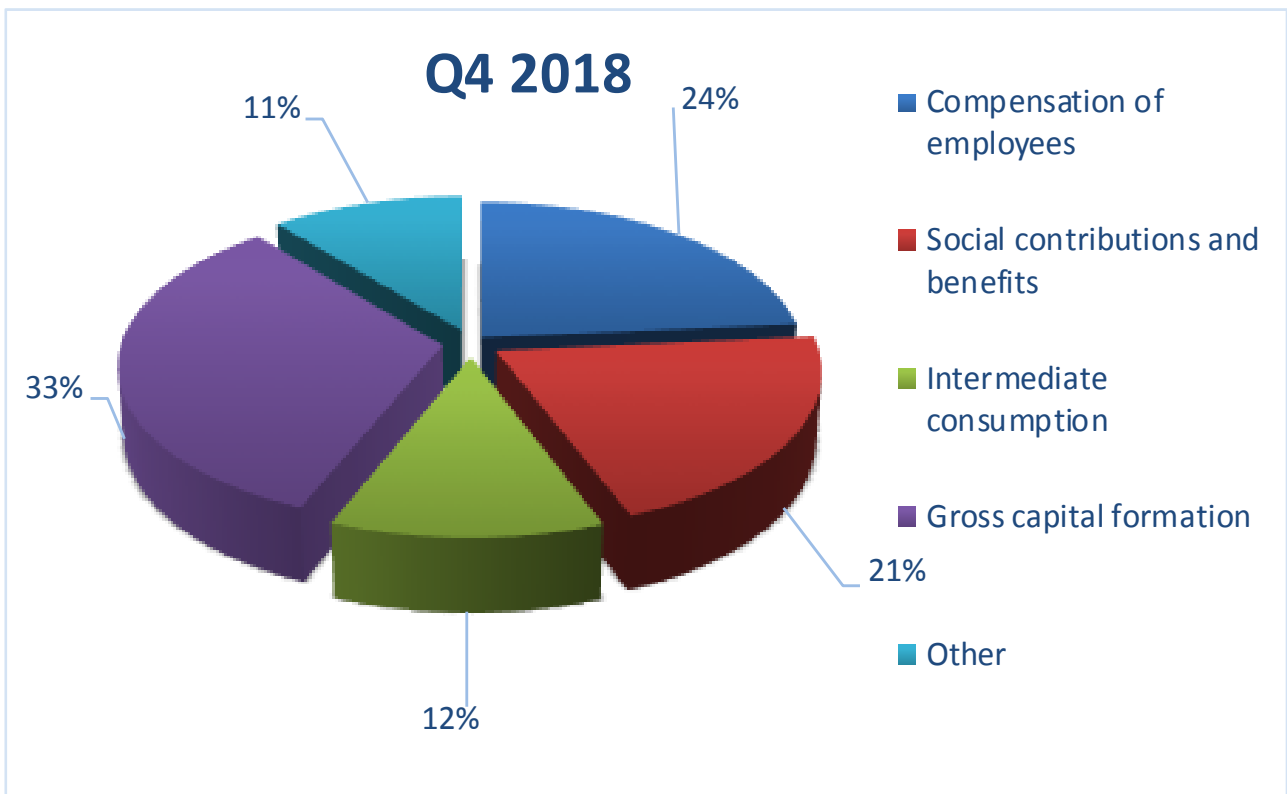
(in million Euro)

ESA2010	Description	Q4_2016	Q1_2017	Q2_2017	Q3_2017	Q4_2017	Q1_2018	Q2_2018	Q3_2018	Q4_2018
D1	Compensation of employees	136.9	136.8	137.7	136.0	140.2	143.8	149.7	145.6	152.8
D3	Subsidies	32.7	16.0	23.9	28.0	33.1	19.8	16.4	36.8	34.7
D4	Property income, payable	2.5	7.1	3.0	5.3	3.2	6.0	3.3	6.1	3.4
D6	Social contributions and benefits	111.3	94.0	106.5	94.6	125.7	111.3	117.0	120.0	133.4
D7	Other current transfers	5.0	0.1	0.3	2.2	5.9	7.8	6.4	7.0	8.4
D9	Capital transfers	21.7	4.1	4.0	2.5	10.9	2.7	1.8	2.6	13.5
F	Financial assets and liabilities*	16.2	18.3	16.1	17.1	8.9	5.8	3.3	6.4	7.4
NP	Acquisitions less disposals of non-produced assets	6.8	0.8	2.4	1.8	2.0	0.4	1.1	1.1	4.0
P2	Intermediate consumption	75.9	36.1	44.9	36.9	74.0	40.8	46.8	43.8	78.0
P5	Gross capital formation	187.4	54.8	100.0	117.4	183.4	74.9	95.8	105.2	212.8
Total		596.4	368.0	439.0	441.9	587.3	413.5	441.8	474.5	648.2

* Including: Deposits, Debt securities, Loans etc

Structure of General Government expenditure is presented in Graph 2:

Graph 2. General Government Expenditure based on ESA2010



Total General Government expenditure in Q4 2018 was 648.2 million Euros.

The biggest part of expenditure is allocated in Economic affairs with share of 26%, Social Protection with share of 17%, Education with 15%, General Services with share of 13%, Health 10%, while remaining part of expenditure is allocated in other sectors.

Table 3. Government Expenditure by COFOG

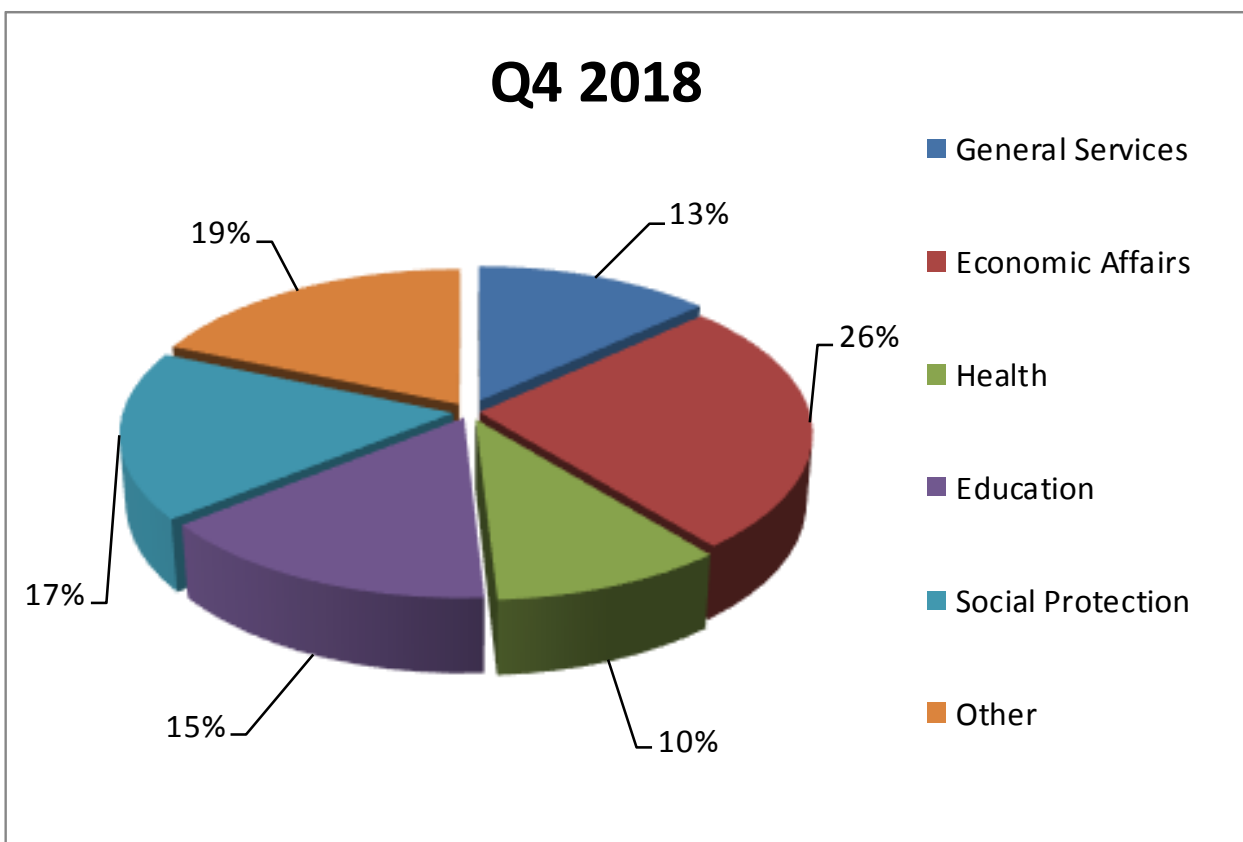
(in million Euro)

Description	Q4_2016	Q1_2017	Q2_2017	Q3_2017	Q4_2017	Q1_2018	Q2_2018	Q3_2018	Q4_2018
General Services*	55.3	58.8	64.5	64.5	82.8	48.0	52.6	59.7	85.2
Defense	19.7	6.7	8.0	8.9	11.4	8.4	9.9	8.3	20.0
Public order and Safety	44.5	32.5	39.8	35.6	48.2	37.7	43.9	41.2	53.6
Economic Affairs	195.0	66.4	92.1	111.7	148.7	87.6	87.0	107.9	168.3
Environmental Protection	6.6	0.6	1.5	3.2	4.7	0.8	2.9	6.2	6.5
Housing and Community Amenities	15.6	4.0	8.2	8.8	14.3	4.8	7.9	8.2	22.4
Health	50.6	39.0	44.4	38.9	56.3	42.1	45.6	47.2	64.8
Recreation, Culture and Religion	12.3	8.2	12.8	10.4	16.6	12.9	10.5	16.0	17.7
Education	87.3	60.6	68.7	68.3	85.1	64.4	70.7	69.3	97.5
Social Protection	109.7	91.4	99.0	91.6	119.4	106.8	110.9	110.7	112.1
Total	596.4	368.0	439.0	441.9	587.3	413.5	441.8	474.5	648.2

* Including: Deposits, Debt securities, Loans etc

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 155 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: 75,5% with university education, 12,3% with with non-tertiary education, and 12.3% 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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