



Republika e Kosovës

Republika Kosova-Republic of Kosovo

Qeveria - Vlada - Government

Ministria e Financave, Punës dhe Transfereve - Ministarstvo za Finansija, Rada i Transfera

Ministry of Finance, Labor and Transfers

Agjencia e Statistikave të Kosovës - Agencija za Statistike Kosova - Kosovo Agency of Statistics



# National Accounts Statistics

## Kosovo Government Accounts

### Q4 2021

**Pristina, 04.03.2022** Kosovo Agency of Statistics (KAS), respectively the Department of National Accounts has prepared “Kosovo Government Accounts” publication for Q4 2021. This publication presents the picture of governmental revenues and expenditures within this period of time.

KAS is grateful to the Ministry of Finance (MF) - Treasury on data provision concerning this publication.

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

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To consult other publications, visit the KAS website <http://ask.rks-gov.net>

**Abbreviations**

CBK	-	Central Bank of Kosovo
COFOG	-	Classification of the Functions of Government
ESA	-	European System of Accounts 2010
GFSM	-	Government Finance Statistics Manual
IMF	-	International Monetary Fond
KAS	-	Kosovo Agency of Statistics
KPST	-	Kosovo Pension Savings Trust
MF	-	Ministry of Finance
:	-	Figure not available
-	-	Not applicable

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## **1. Introduction**

The publication presents an overview of revenues and expenditures for the period Q4 2021 based on the administrative data collection and calculations of KAS.

As a general rule it aims the maximum compliance of the published figures with the standards of ESA 2010, the Manual on Classification of the Functions of Government (COFOG) and IMF Manual for Government Finance statistics.

The data source is Ministry of Finance - Treasury Department.

## 2. Revenues - General Government

Total amount of General Government revenues in Q4 2021 was 627,1 million Euros.

Most of the revenues are Taxes on Products, which represent 69,8% of the total of revenues, while the rest is distributed into other categories of revenues.

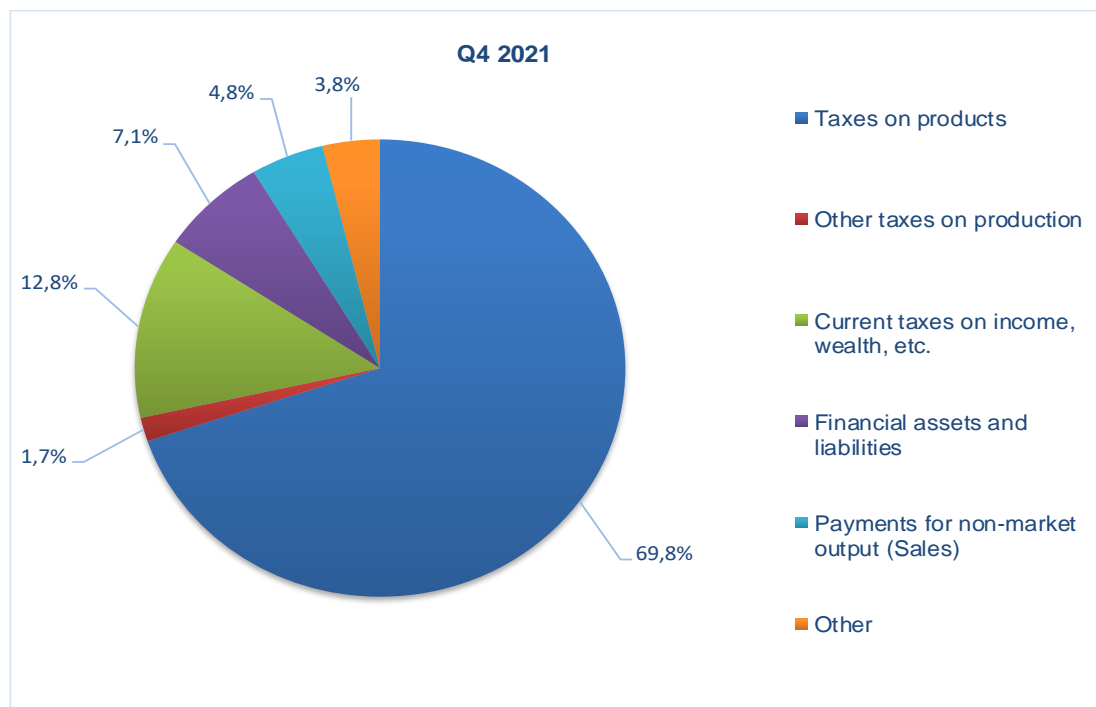
**Tab. 1: General Government Revenues based on ESA2010**

*(in milion Euro)*

ESA2010	Description	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021
D21	Taxes on products	287,2	347,3	405,8	378,7	295,5	278,5	337,1	367,0	336,6	395,5	485,0	437,9
D211	Value added type taxes (VAT)	163,5	196,0	227,4	218,9	171,5	157,1	194,4	216,0	201,9	237,7	282,5	262,3
D212	Taxes and duties on imports excluding VAT	114,9	140,0	167,5	150,0	116,0	114,8	132,8	140,7	125,1	146,7	190,5	164,5
D2121	Import Duties	27,3	35,2	37,9	36,9	25,3	21,9	28,1	31,5	24,9	29,0	37,1	35,7
D2122	Taxes on imports excluding VAT and duties	87,6	104,8	129,7	113,1	90,7	93,0	104,7	109,2	100,2	117,7	153,3	128,9
D214	Taxes on products, except VAT and import taxes	8,8	11,3	10,9	9,8	8,0	6,6	9,9	10,3	9,5	11,1	12,1	11,1
D29	Other taxes on production	10,8	11,8	12,5	10,9	11,3	9,8	13,3	10,7	13,0	4,5	12,2	10,5
D4	Property income	-	6,7	0,0	6,9	-	7,2	-	7,2	6,2	8,9	14,5	13,3
D5	Current taxes on income, wealth, etc.	63,3	75,4	71,6	70,6	63,9	60,0	68,9	71,7	73,1	94,8	82,3	80,3
D7	Other current transfers	7,3	5,2	6,1	19,9	5,7	6,0	15,5	31,2	14,9	9,9	8,6	10,4
F	Financial assets and liabilities	72,8	138,5	72,8	25,5	2,8	213,8	57,5	189,2	58,9	122,3	42,7	44,4
P131	Payments for non-market output (Sales)	23,4	25,9	31,9	32,2	23,3	11,9	20,3	26,2	20,9	24,2	28,6	30,3
<b>Total</b>		<b>464,8</b>	<b>610,8</b>	<b>600,7</b>	<b>544,6</b>	<b>402,4</b>	<b>587,2</b>	<b>512,6</b>	<b>703,2</b>	<b>523,6</b>	<b>660,0</b>	<b>673,9</b>	<b>627,1</b>

Structure of General Government revenues is presented in Graph 1.

**Grap. 1: General Government Revenue based on ESA2010**



### 3. Expenditures - General Government

Total amount of General Government expenditures in Q4 2021 was 822,6 million Euros.

Most of the expenditures are Social contributions and benefits, which represent 23,8%, Compensation of employees 19,6%, Gross Capital Formation 15,9%, Intermediate consumption 15,2%, while the rest is distributed into other categories of expenditures.

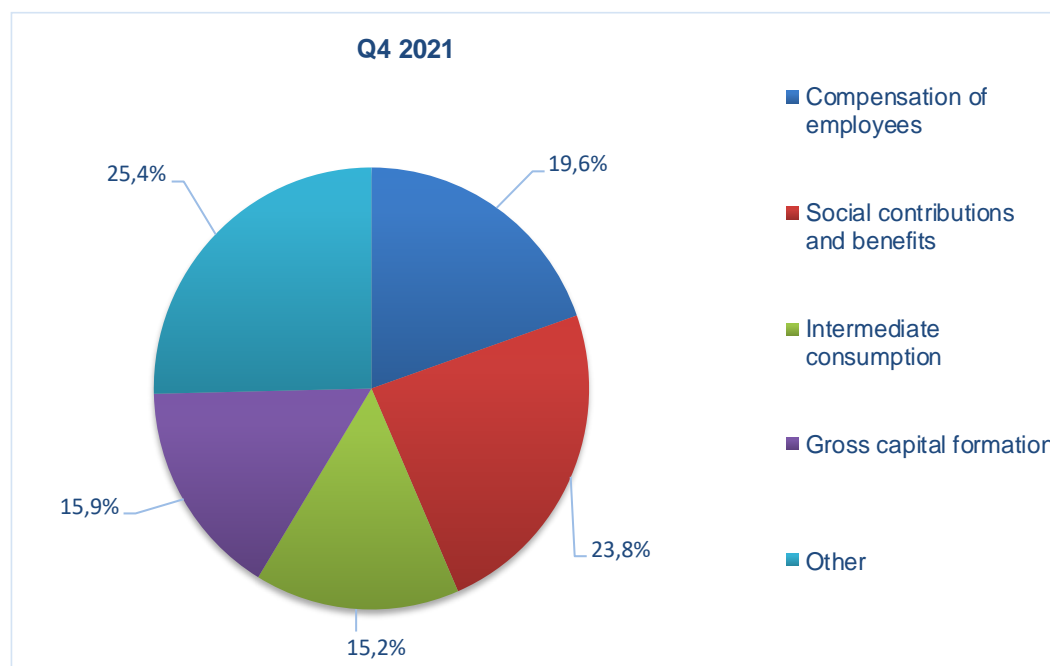
**Tab. 2. General Government Expenditures based on ESA2010**

*(in million Euro)*

ESA2010	Description	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021
D1	Compensation of employees	149,7	155,7	152,3	159,9	154,7	172,1	164,0	170,6	169,8	162,3	154,4	161,5
D3	Subsidies	19,8	29,0	19,8	48,9	16,7	24,2	25,8	173,2	46,6	26,6	42,2	105,1
D4	Property income, payable	7,3	3,9	13,5	(1,6)	9,1	4,4	8,4	5,6	8,5	6,4	9,2	6,7
D6	Social contributions and benefits	120,3	131,1	132,1	146,5	133,0	187,8	179,1	173,7	150,1	138,1	134,7	196,2
D7	Other current transfers	5,1	8,9	6,6	8,2	4,0	7,6	9,0	10,7	8,3	9,9	11,5	22,7
D9	Capital transfers	3,3	10,6	6,0	6,7	0,9	5,7	7,2	4,7	0,3	3,6	2,6	3,2
F	Financial assets and liabilities	10,4	13,3	12,5	20,0	15,4	25,3	27,1	49,3	22,8	24,2	29,0	56,2
NP	Acquisitions less disposals of non-produced assets	0,1	1,2	4,2	10,9	1,2	1,6	12,5	5,3	2,8	1,6	2,7	14,8
P2	Intermediate consumption	45,4	53,1	59,3	92,3	40,3	47,2	52,4	88,6	59,8	77,7	71,2	125,2
P5	Gross capital formation	39,7	87,3	105,6	252,8	25,0	59,1	94,4	135,4	52,0	55,4	69,2	130,8
<b>Total</b>		<b>401,0</b>	<b>493,9</b>	<b>511,9</b>	<b>744,8</b>	<b>400,3</b>	<b>534,9</b>	<b>579,8</b>	<b>817,1</b>	<b>521,0</b>	<b>505,9</b>	<b>526,9</b>	<b>822,6</b>

Structure of General Government expenditures is presented in Graph 2.

**Grap. 2: General Government Expenditures based on ESA2010**





Total amount of General Government expenditures based on COFOG in Q4 2021 was 822,6 million Euros.

The most expenditures are in Social Protection with 22,6%, General Services 18,8%, Economic affairs 16,5%, Education 13,0%, Health 10,5%, while the rest is distributed into other sectors.

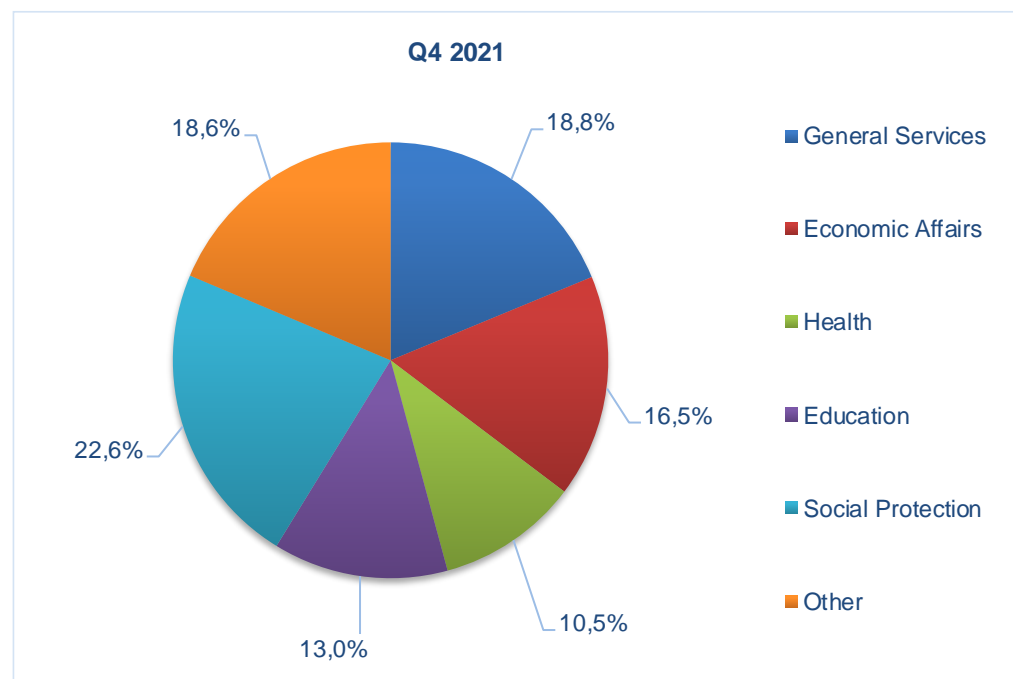
**Tab. 3: General Government Expenditures based on COFOG**

*(in million Euro)*

Description	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021
General Services	62,5	75,5	80,4	118,2	58,7	81,3	99,2	136,8	80,8	70,2	82,0	154,3
Defense	6,3	7,5	9,7	26,5	8,4	12,3	18,3	20,8	10,7	15,8	19,8	45,5
Public order and safety	41,5	48,4	43,0	64,8	42,6	58,1	48,5	55,6	49,9	53,9	46,9	59,8
Economic affairs	52,0	91,3	81,8	179,5	46,9	87,7	113,0	214,7	80,3	65,0	77,2	136,0
Environmental protection	0,5	3,5	6,6	13,0	0,3	2,3	5,4	6,8	1,6	1,0	2,0	4,9
Housing and community amenities	2,9	9,2	12,7	19,0	2,8	7,1	9,7	17,6	4,6	7,4	10,6	16,7
Health	40,6	51,1	52,9	76,2	43,1	59,5	62,7	96,3	54,1	67,8	67,7	86,3
Recreation, culture and religion	13,5	12,8	17,9	16,8	7,9	10,3	12,8	20,9	9,6	10,6	14,1	26,4
Education	63,1	74,7	84,4	100,9	62,7	69,7	76,8	104,0	79,6	80,3	73,6	106,9
Social protection	118,2	120,0	122,6	129,9	126,9	146,7	133,5	143,6	149,9	134,1	133,0	185,7
<b>Total</b>	<b>401,0</b>	<b>493,9</b>	<b>511,9</b>	<b>744,8</b>	<b>400,3</b>	<b>534,9</b>	<b>579,8</b>	<b>817,1</b>	<b>521,0</b>	<b>505,9</b>	<b>526,9</b>	<b>822,6</b>

Structure of General Government expenditures is presented in Graph 3.

**Grap. 3: General Government Expenditures based on COFOG**



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