



Republika e Kosovës

Republika Kosova-Republic of Kosovo

Qeveria - Vlada - Government

Ministria e Financave, Punës dhe Transfereve - Ministarstvo za Finansija, Rada i Transfera
Agjencia e Statistikave të Kosovës - Agencija za Statistike Kosova - Kosovo Agency of Statistics



National Accounts Statistics

Kosovo Government Accounts

Q3 2021

Pristina, 03.12.2021 Kosovo Agency of Statistics (KAS), respectively Department of National Accounts has prepared “Kosovo Government Accounts” publication for Q3 2021. This edition 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.

This publication was prepared by:

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Vjosa Prekazi – Officer of Government Accounts

December, 2021

Acting Chief Executive KAS
Ilir T. Berisha

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



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AGENCIJA ZA STATISTIKE KOSOVA
KOSOVO AGENCY OF STATISTICS

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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 Q3 2021 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 source is Ministry of Finance - Treasury Department.

2. Revenues - General Government

Total amount of General Government revenues in Q3 2021 was 673,9 million Euros.

Most of the revenues are Taxes on Products, which represent 72,0% of the total of revenues, while the rest is distributed into other categories of revenues.

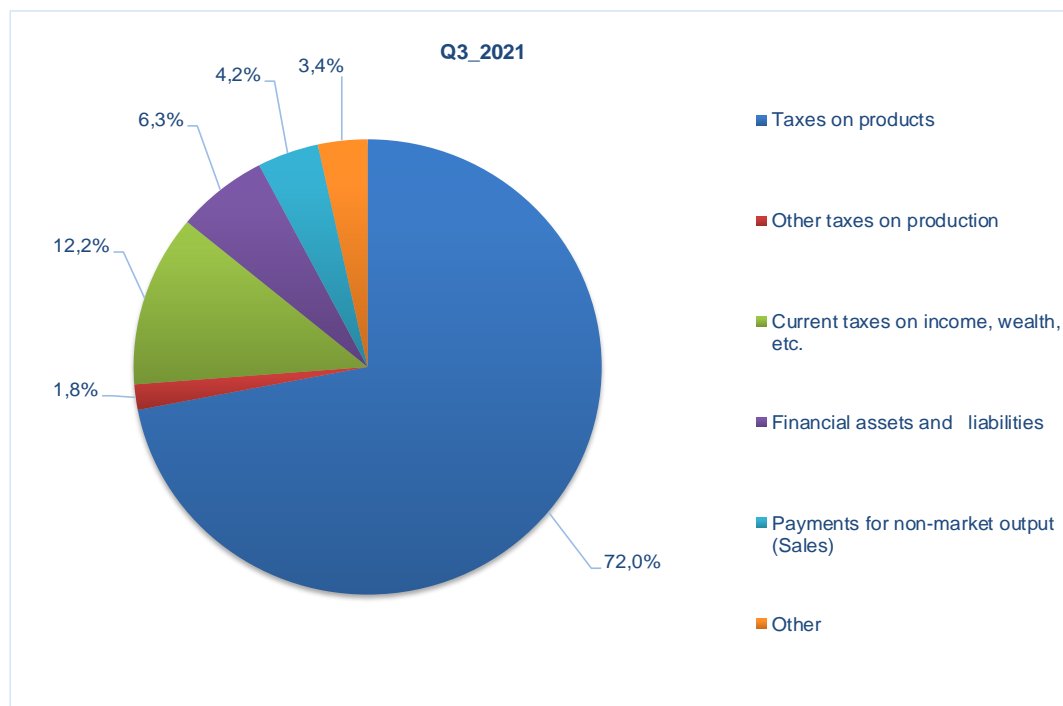
Tab. 1: General Government Revenues based on ESA2010

(in million Eurc

ESA2010	Description	Q1_2019	Q2_2019	Q3_2019	Q4_2019	Q1_2020	Q2_2020	Q3_2020	Q4_2020	Q1_2021	Q2_2021	Q3_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
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
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
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
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
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
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
D4	Property income	-	6,7	0,0	6,9	-	7,2	-	7,2	6,2	8,9	14,5
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
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
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
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
Total		464,8	610,8	600,7	544,6	402,4	587,2	512,6	703,2	523,6	660,0	673,9

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 Q3 2021 was 526,9 million Euros.

Most of the expenditures are Compensation of employees, which represent 29,3%, Social contributions and benefits 25.6%, Intermediate consumption 13,5%, Gross Capital Formation 13,1%, while the rest is distributed into other categories of expenditures.

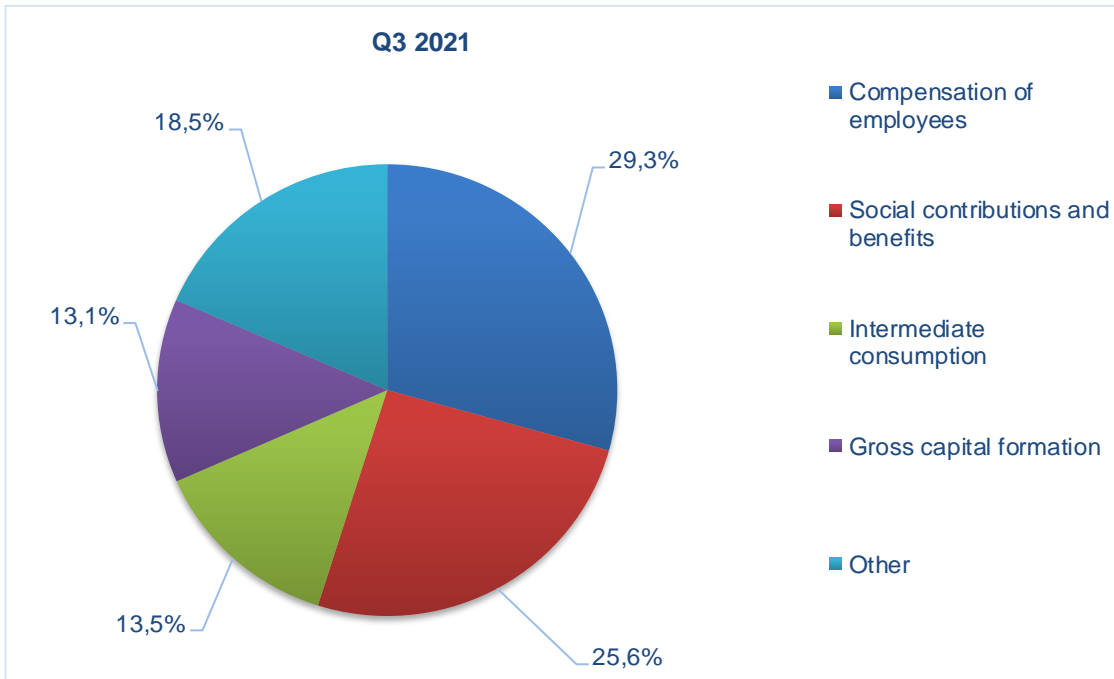
Tab. 2: General Government Expenditures based on ESA2010

(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
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
D3	Subsidies	19,8	29,0	19,8	48,9	16,7	24,2	25,8	173,2	46,6	26,6	42,2
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
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
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
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
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
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
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
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
Total		401,0	493,9	511,9	744,8	400,3	534,9	579,8	817,1	521,0	505,9	526,9

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 Q3 2021 was 526,9 million Euros.

The most expenditures are in Social Protection with 25.3%, General Services 15,6%, Economic affairs 14,7%, Education 14.0%, Health 12,8%, while the rest is distributed into other sectors.

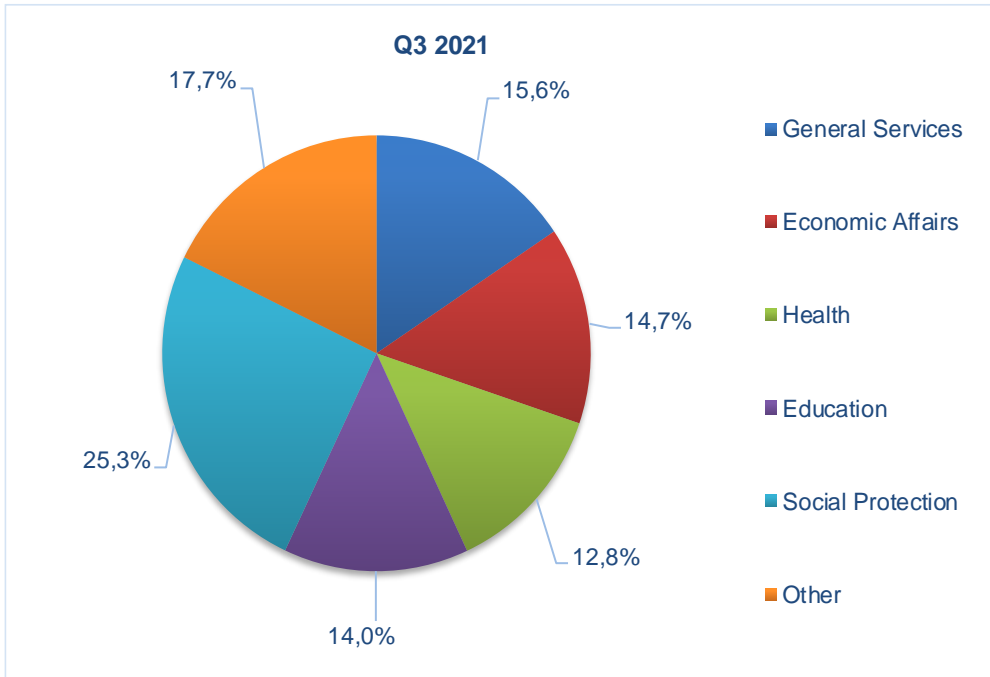
Tab. 3: General Government Expenditures based on COFOG

(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
General Services	62,5	75,5	80,4	118,2	58,7	81,3	99,2	136,8	80,8	70,2	82,0
Defense	6,3	7,5	9,7	26,5	8,4	12,3	18,3	20,8	10,7	15,8	19,8
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
Economic Affairs	52,0	91,3	81,8	179,5	46,9	87,7	113,0	214,7	80,3	65,0	77,2
Environmental Protection	0,5	3,5	6,6	13,0	0,3	2,3	5,4	6,8	1,6	1,0	2,0
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
Health	40,6	51,1	52,9	76,2	43,1	59,5	62,7	96,3	54,1	67,8	67,7
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
Education	63,1	74,7	84,4	100,9	62,7	69,7	76,8	104,0	79,6	80,3	73,6
Social Protection	118,2	120,0	122,6	129,9	126,9	146,7	133,5	143,6	149,9	134,1	133,0
Total	401,0	493,9	511,9	744,8	400,3	534,9	579,8	817,1	521,0	505,9	526,9

Structure of General Government expenditures is presented in Graph 3.

Grap. 3: General Government Expenditures based on COFOG



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