



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

Q1 2022

Pristina, 03.06.2022 Kosovo Agency of Statistics (KAS), respectively the Department of National Accounts has prepared “Kosovo Government Accounts” publication for Q1 2022. 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.

This publication was prepared by:

Fatmir Morina - Director of National Accounts Department

Edona Rexhepaj - Head of Non-Observed Economy and Government Accounts Division

Fatlie Mazreku – Senior officer of Government Accounts

Ilir Mazrekaj - Senior officer of Government Accounts

Vjosa Prekazi – Officer of Government Accounts

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Acting Chief Executive Officer of KAS
Ilir T. Berisha

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Abbreviations

CBK	-	Central Bank of Kosovo
COFOG	-	Classification of the Functions of Government
ESA 2010	-	European System of Accounts
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 Q1 2022 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 Q1 2022 was 557,6 million Euros.

Most of the revenues are comprised from Taxes on products, which represent 70.7% of the total of revenues, Current taxes on income 17.2%, Payments for non-market output 4.0%, Other taxes on production 3.6%, Financial assets and liabilities 2.2%, while the rest is distributed into other categories of revenues.

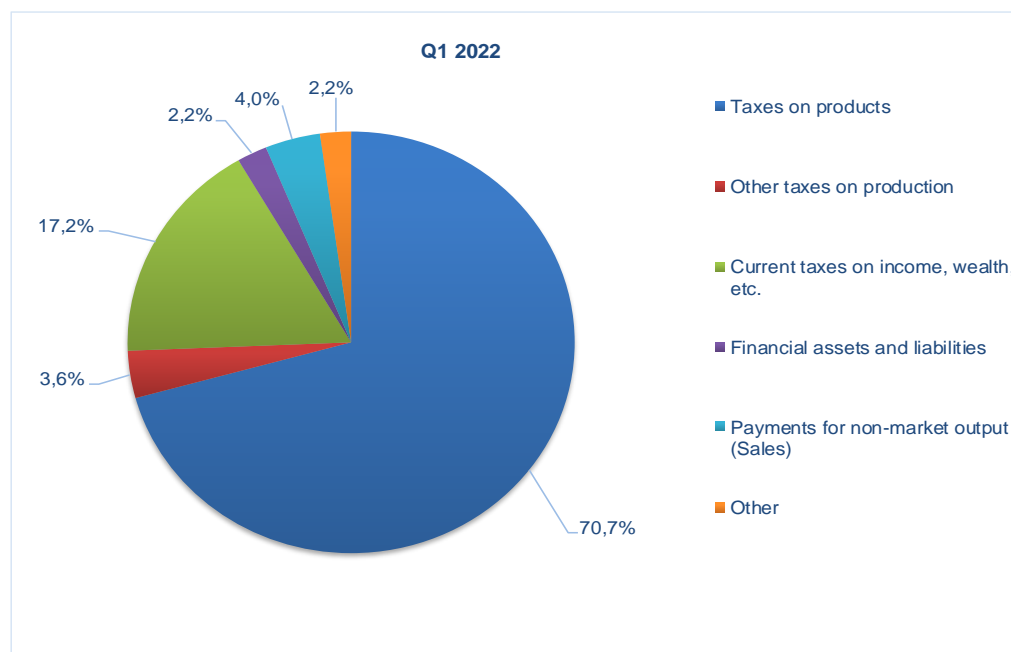
Tab. 1: General Government Revenues based on ESA2010

(in million Euro)

ESA2010	Description	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021	Q1 2022
D21	Taxes on products	295,5	278,5	337,1	367,0	336,6	395,5	485,0	437,9	394,4
D211	Value added type taxes (VAT)	171,5	157,1	194,4	216,0	201,9	237,7	282,5	262,3	250,4
D212	Taxes and duties on imports excluding VAT	116,0	114,8	132,8	140,7	125,1	146,7	190,5	164,5	133,1
D2121	Import Duties	25,3	21,9	28,1	31,5	24,9	29,0	37,1	35,7	27,5
D2122	Taxes on imports excluding VAT and duties	90,7	93,0	104,7	109,2	100,2	117,7	153,3	128,9	105,6
D214	Taxes on products, except VAT and import taxes	8,0	6,6	9,9	10,3	9,5	11,1	12,1	11,1	10,9
D29	Other taxes on production	11,3	9,8	13,3	10,7	13,0	4,5	12,2	10,5	20,2
D4	Property income	-	7,2	-	7,2	6,2	8,9	14,5	13,3	2,1
D5	Current taxes on income, wealth, etc.	63,9	60,0	68,9	71,7	73,1	94,8	82,3	80,3	96,1
D7	Other current transfers	5,7	6,0	15,5	31,2	14,9	9,9	8,6	10,4	10,4
F	Financial assets and liabilities	2,8	213,8	57,5	189,2	58,9	122,3	42,7	44,4	12,2
P131	Payments for non-market output (Sales)	23,3	11,9	20,3	26,2	20,9	24,2	28,6	30,3	22,2
Total		402,4	587,2	512,6	703,2	523,6	660,0	673,9	627,1	557,6

Structure of General Government revenues is presented in Figure 1.

Fig. 1: General Government Revenue based on ESA2010



3. Expenditures - General Government

Total amount of General Government expenditures in Q1 2022 was 459,7 million Euros.

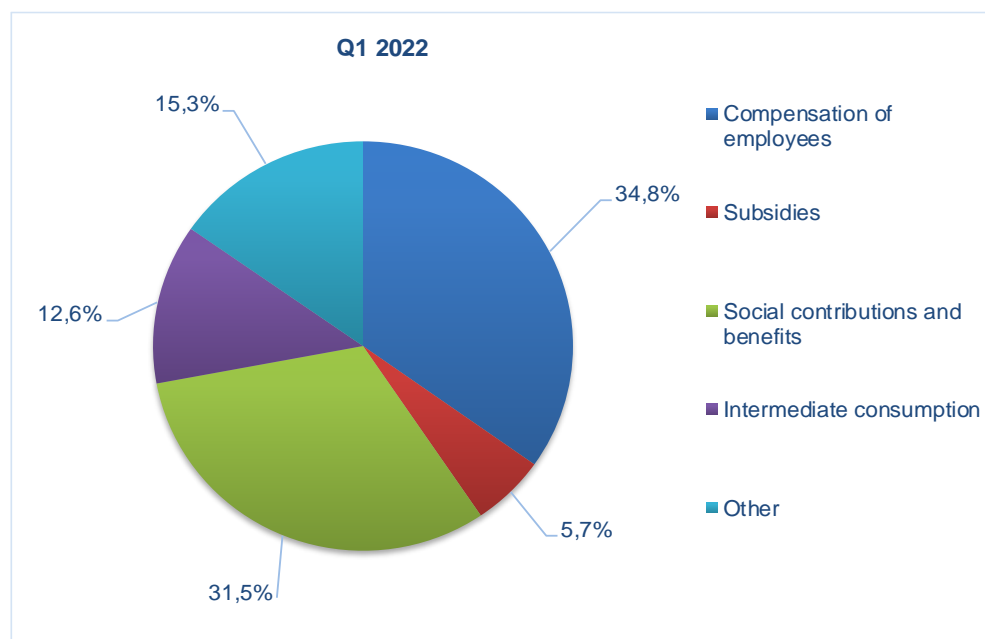
Most of the expenditures are comprised from Compensation of employees which represents 34.8%, Social contributions and benefits, which represents 31.5%, Intermediate consumption 12.6%, Subsidies 5.7%, while the rest is distributed into other categories of expenditures.

Tab. 2 General Government Expenditures based on ESA2010

(in million Euro)										
ESA2010	Description	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021	Q1 2022
D1	Compensation of employees	154,7	172,1	164,0	170,6	169,8	162,3	154,4	161,5	160,0
D3	Subsidies	16,7	24,2	25,8	173,2	46,6	26,6	42,2	105,1	26,3
D4	Property income, payable	9,1	4,4	8,4	5,6	8,5	6,4	9,2	6,7	9,7
D6	Social contributions and benefits	133,0	187,8	179,1	173,7	150,1	138,1	134,7	196,2	145,0
D7	Other current transfers	4,0	7,6	9,0	10,7	8,3	9,9	11,5	22,7	8,7
D9	Capital transfers	0,9	5,7	7,2	4,7	0,3	3,6	2,6	3,2	0,0
F	Financial assets and liabilities	15,4	25,3	27,1	49,3	22,8	24,2	29,0	56,2	20,0
NP	Acquisitions less disposals of non-produced assets	1,2	1,6	12,5	5,3	2,8	1,6	2,7	14,8	13,9
P2	Intermediate consumption	40,3	47,2	52,4	88,6	59,8	77,7	71,2	125,2	58,1
P5	Gross capital formation	25,0	59,1	94,4	135,4	52,0	55,4	69,2	130,8	18,0
Total		400,3	534,9	579,8	817,1	521,0	505,9	526,9	822,6	459,7

Structure of General Government expenditures is presented in Figure 2.

Fig. 2: General Government Expenditures based on ESA2010



Total amount of General Government expenditures based on COFOG in Q1 2022 was 459,7 million Euros.

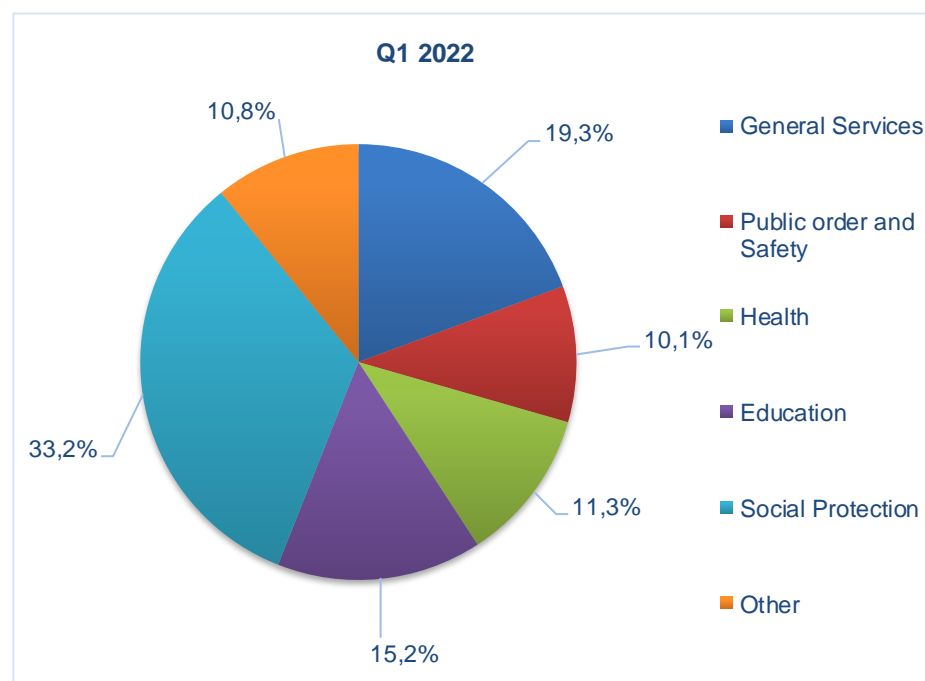
Most of the expenditures are comprised from Social protection with 33.2%, General services 19.3%, Education 15.2%, Health 11.3%, Public order and safety 10.1%, while the rest is distributed into other sectors.

Tab. 3: General Government Expenditures based on COFOG

Description	(in million Euro)									
	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021	Q1 2022	
General Services	58,7	81,3	99,2	136,8	80,8	70,2	82,0	154,3	88,9	
Defense	8,4	12,3	18,3	20,8	10,7	15,8	19,8	45,5	9,4	
Public order and safety	42,6	58,1	48,5	55,6	49,9	53,9	46,9	59,8	46,5	
Economic affairs	46,9	87,7	113,0	214,7	80,3	65,0	77,2	136,0	28,5	
Environmental protection	0,3	2,3	5,4	6,8	1,6	1,0	2,0	4,9	1,0	
Housing and community amenities	2,8	7,1	9,7	17,6	4,6	7,4	10,6	16,7	4,6	
Health	43,1	59,5	62,7	96,3	54,1	67,8	67,7	86,3	52,2	
Recreation, culture and religion	7,9	10,3	12,8	20,9	9,6	10,6	14,1	26,4	6,4	
Education	62,7	69,7	76,8	104,0	79,6	80,3	73,6	106,9	69,9	
Social protection	126,9	146,7	133,5	143,6	149,9	134,1	133,0	185,7	152,4	
Total	400,3	534,9	579,8	817,1	521,0	505,9	526,9	822,6	459,7	

Structure of General Government expenditures is presented in Figure 3.

Fig. 3: General Government Expenditures based on COFOG



- o Adresa: KOSOVO AGENCY OF STATISTICS
- o Street. "Zenel Salihu", No. 4, 10000 Pristina
- o Telefoni: +383 (0) 38 200 31 129
- o CEO: +383 (0) 38 200 31 112
- o Fax: +383 (0) 38 235 033
- o E-mail: infoask@rks-gov.net
- o Website: <http://ask.rks-gov.net>
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