

TWINNING CONTRACT

Support to the Statistics

Kosovo



MISSION REPORT

on

**Activity 2.3.1.6: Support to implementation of Action Plan – Improvement
of Government Accounts estimation**

Component no 2 National Accounts

Mission carried out by
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List of Abbreviations

ANA	Annual National Accounts
BoPs	Balance of Payments
BPM6	Balance of Payment and International Investments Position Manual, sixth edition
BEC	Big Economic Categories
CBK	Central Bank of Kosovo
CFC	Consumption of Fixed Capital
CPI	Consumer Price Index
ESA 2010	European System of Accounts 2010
EU	European Union
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GFC	Government Final Consumption
GFS	Government Finance Statistics
<i>GFSM2014</i>	Government Finance Statistics Manual 2014
GG	General Government
HFC	Households Final Consumption
IC	Intermediate consumption
IMPI	Import Price Index
IPA	Instrument for Pre-accession Assistance
IMF	International Monetary Fund
IT	Information Technology

LFS	Labour Force Survey
QNA	Quarterly National Accounts
QGDP	Quarterly GDP
KAS	Kosovo Agency for Statistics
MoU	Memorandum of Understanding
MED	Ministry of Economic Development
NA	National Accounts
NACE rev.2	Nomenclature statistique des activités économiques dans la Communauté européenne, revision 2
NAD	National Accounts Department
NPISHs	Non-Profit Institutions Serving Households
NOE	Non-Observed Economy
NGOs	Non-governmental organisations
PPI	Producer Price Index
R&D	Research and development
SIDA	Swedish International Development Cooperation Agency
SBS	Structural Business Survey
STS	Short term statistics
ToRs	Terms of Reference

Executive Summary

The main objective of the present mission carried out under component 2 – *National accounts* of the twinning project was to assess and improve the estimates of government accounts.

The classification of the institutional units in government sector and the classification of transactions in ESA2010 were assessed and improved during the mission. The expert has two meetings with representatives from Ministry of Finance (MoF), Ministry of Economic Development (MED) and with IMF experts in order to establish a common frame for government sector. As result of the activities carried out during the mission, the coverage of the government sector and the classification of the transactions were revised in line with ESA 2010 and GFSM 2014 methodological requirements.

Some points for clarification concerning the classification of transactions remained at the end of the mission; these will be clarified with representatives of MoF and MED in the following weeks.

The National Accounts Department (NAD) will continue the activity based on the recommendations provided and will revise the estimates of government sector indicators and integrate them into annual national accounts, which will be published at the beginning of November 2015. A special attention will be paid for the correct classification of subsidies (as subsidies on product and subsidies on production); for this purpose legislative information will be collected and meetings with the representatives of several ministries, especially MED and Ministry of Agriculture will be organised.

1. General comments

This mission report was prepared within the Twinning Project „Support to Statistics”. The objectives of the mission were to support KAS for improvement the calculation of government sector indicators in line with the 2010 ESA.

This views and observations stated in this report are those of the consultant and do not necessarily correspond to the views of EU, KAS or Statistics Denmark and our implementation partners(NI-CO / Statistics Finland / Istat / Statistics Lithuania).

2. Assessment and results

2.1 Classification of units

Based on ESA 2010 methodology, the general government (S.13) sector includes all institutional units which are nonmarket producers controlled by government, whose output is intended for individual and collective consumption, and are financed by compulsory

payments made by units belonging to other sectors; it also includes institutional units principally engaged in the redistribution of national income and wealth, which is an activity mainly carried out by government. It includes:

- General government entities which exist through a legal process to have judicial authority over other units and administer and finance a group of activities, principally providing non-market goods and services, intended for the benefit of the community;
- Non-market public producers, i.e., corporations and quasi-corporations controlled by government if their output is mainly non-market;
- Non-profit institutions recognised as independent legal entities which are nonmarket producers and are controlled by general government;
- Pension funds, recognised as separate institutional units (“autonomous”) where there is a legal obligation to contribute, and where government manages the funds with respect of the settlement or approval of contributions and benefits

The government sector of Kosovo consists of two main sub-sectors, i.e. the budgetary central government sector and the local government sector. There is no social security sub-sector in Kosovo. The Budgetary central government in Kosovo consists of 51 entities, including e.g. the Assembly, the president’s office, the ministries, and various commissions and agencies (the list is presented in annex 1). The budget is ratified by the Parliament in accordance with the Organic Budget Law.

At local level, there are 38 municipalities; they are autonomous units within the general government. Their budgets have been drawn up in compliance with the Law on the Municipalities Budgets and been approved by the respective municipal assemblies. The local governments carry out the activities in the field of e.g. education, health, culture, recreation and community services. Their main revenues (up to 90%) are provided from the budgetary central government, but they also have revenues from taxation and sale of goods and services.

A special attention was paid for the classification of public corporations into institutional sectors. ESA 2010 stipulates that their inclusion into government sector depends on the criteria of a market or a non-market institutional unit). In other cases, it is necessary to check whether the unit is market or non-market; in other words, if the unit finances its operational activity by sales of goods and services at economically significant prices then it is a market producer. Market producers are classified to the corporations sectors.

To determine whether a producer is market, it must sell its products at an economically significant price which, in practice, would be assessed if the sales of the producer cover a majority of the production costs. In distinguishing market and other non-market producers by means of this “50% test”, “sales” and “production costs” are defined as follows:

- “Sales” (equal to the market output increased by payments for non-market output, if any) exclude taxes on products (D.21) but include all payments made by general government. Other sources of revenue, such as holding gains, dividends, investment grants, other capital transfers, are excluded from the notion of sales.

- “Production costs”, for the purpose of this test, are the sum of intermediate consumption (P.2), compensation of employees (D.1), consumption of fixed capital (P.51c), other taxes on production (D.29) and the net interest charge. For this criterion other subsidies on production (D.39) are not deducted. To ensure consistency between the concepts of sales and production costs when applying the 50% test, the production costs exclude all imputed costs made for own-account capital formation.

An analyse of the public units was realised, together with the experts from MoF and MED. The criterion of 50% (of the costs to be covered by the revenues) was applied for the year 2014 and the financial statements of these units analysed. The criterion will be applied, too, for the years 2011 and 2012 and the legislation into force concerning the regulatory prices will be analysed. The analysis of public corporations will be realized by the experts of KAS, MoF and MED. Based on the results obtained, the coverage of the general government will be decided and used for compilation of national accounts indicators by KAS and compilation of GFS data by MoF.

2.2 Classification of transactions

The *ESA 2010* methodology recommends that the transactions, including the government operations, should be compiled and reported on an accrual basis, which means that they should reflect the creation, transformation, exchange or transfer, of economic value. Based on the discussions with MoF representatives and IMF experts, it was identified that the data recorded according to the budgetary and local classification are all on a cash basis and that the main weakness in government reporting is the lack of the balance sheet of the general government.

The IMF mission prepared a bridge table between the MoF’s Annual Financial Report on general government and the GFS Statement of Operations. The revenue and expenditure items were discussed and classified according to their nature. At the same time, a bridge table between the accounts of the general government and the GFS classifications was set up at 5 digits of economic codes. This table was used for the further classification of items into national accounts codes. The new ESA2010 codes are presented in annex 3.

The new codes have as impact an increase of the intermediate consumption and consequently, a decrease of the GVA (with 22 million euros, for 2014). This was due, mainly, to the reclassification of the expenditures for travel abroad from D11 (wages and salaries) to P2 (intermediate consumption). In D11, as is presented in ESA 2010 paragraph 4.05 only “*meals and drinks, including those consumed when travelling on business*” are part of wages in kind and not the value of transport.

3. Conclusions and recommendations

The main recommendations are the following:

- To continue the activity started during the mission and to decide the coverage of the government sector together with MoF and MED, in line with ESA 2010 requirements.
- To identify based on the information received from MED and Ministry of Agriculture the subsidies on product and on production in order to be integrated in national accounts estimates.

The activities should be completed until the end of October, in order to be integrated in annual accounts which will be foreseen to be published in 10 November 2015.

Annex 1 List of government units

Central Government Sub-sector (51 entities):

1. Assembly
2. Office of the President
3. Office of the Prime Ministry
4. Ministry of Finance and Economy
5. Ministry of Public Administration
6. Ministry of Agriculture, Forest and Rural Development
7. Ministry of Trade and Industry
8. Ministry of Infrastructure
9. Ministry of Health
10. Ministry of Culture, Youth and Sports
11. Ministry of Education, Science and Technology
12. Ministry of Labor and Social Welfare
13. Ministry of Environment and Spat. Planning
14. Ministry of Community and Return
15. Ministry of Local Government Administration
16. Ministry of Economic Development
17. Ministry of Internal Affairs
18. Ministry of Justice
19. Ministry of Foreign Affairs
20. Ministry of Kosovo Security Force
21. Ministry of European Integrations
22. Ministry of Diaspora
23. Public Procurement Regulatory Commission
24. Kosovo Academy of Science and Arts
25. Regulatory Authority of Communications
26. Anticorruption Agency
27. Energy Regulatory Office
28. Kosovo Privatization Agency
29. Procurement Review Body
30. Legal Aid Commission
31. University of Pristina
32. Kosovo Judicial Court
33. The Kosovo Competition Authority
34. Kosovo Intelligence Agency
35. Kosovo Council for the Cultural Heritage

36. Election Complaints and Appeals Panel
37. Independent Oversight Board for the Civil Service
38. State Prosecutor
39. Agency for Managing memorial Complexes
40. National Agency for Personal Data Protection
41. The Office of the Auditor General
42. Water and Wastewater Regulatory Office
43. Railway Regulatory Authority
44. Civil Aviation Authority
45. Independent Commission for Mines and Minerals
46. Independent Media Commission
47. Central Election Commission
48. Ombudsperson Institution
49. Kosovo Judicial Institute
50. Kosovo Judicial Council
51. Kosovo Property Agency

Local Government sub-sector (38 units):

1. Decan
2. Dragash
3. Ferizaj
4. Fushe Kosovo
5. Gjakove
6. Gjilan
7. Gllogoc (Drenes)
8. Hani I Elezit
9. Istog
10. Junik
11. Kacanik
12. Kamenice
13. Kline
14. Leposaviq
15. Lipjan
16. Malisheve
17. Mamusha
18. Mitrovice
19. Novo Berde
20. Obiliq
21. Peje
22. Podujeve
23. Prishtine
24. Prizren
25. Rahovec
26. Shterpce
27. Shtime
28. Skenderaj
29. Suhareke
30. Viti
31. Vushtrri
32. ZubinPotok
33. Zvecan
34. Gracanice
35. Kollokt
36. Mitrovicaveriore
37. Partesh
38. Ranillug

Annex 2 List of public corporations

I. Central Public-Owned Enterprises

1. Kosovo Energy Corporation (KEK)
2. Transmission System and Market Operator (KOSTT)
3. Post and Telecommunications of Kosovo (PTK)
4. Postal Service of Kosovo (PSK)
5. International Airport of Pristina – “AdemJashari (PIA)
6. Trainkos (Kosovo railways train operations)
7. Infrakos (Kosovo railways infrastructure)
8. Hydro – Economic Enterprise IbërLepenc
9. Regional Water Company Prishtina
10. Irrigation Company Drini I Bardhé
11. Irrigation Company Radoniqi – Dukagjini
12. Regional Water Company Hidrodrini
13. Regional Water Company HitroregjioniJugor
14. Regional Water Company Mitrovica
15. Regional Water Company Hidromorova
16. Regional Water Company Radoniq
17. Landfill Management Company in Kosovo (KLMC)

II. Locally Public-Owned Enterprises

1. Regional Waste Company "Hygiene" SH.A.
2. Regional Waste Company " Pastërtia " JSC
3. Regional Waste Company " Ekoregjioni " JSC
4. Regional Waste Company" Ambienti"JSC
5. Regional Waste Company" Çabрати" JSC
6. "Urban Traffic" JSC
7. "Public Housing Company" JSC
8. Ngrohtorja e Qytetit SH.A. / JSC Heating
9. Public Enterprise "Termokos" JSC
10. Parku Industrial, Sh.a. / Industrial park , JSC
11. TREGU. SH.A. / MARKET, JSC
12. KRU " BIFURKACIONI " SH.A. / RWC "BIFURKACIONI"
13. KompaniaRegjionale e Mbeturinave " Uniteti " SH.A / RWC "Unity" JSC
14. KompaniaRajonale e Mbeturinave" Pastrimi " SH.A. / RWC "Cleaning" JSC
15. HORTIKULTURA " SH.A.
16. NdërmarrjaPublike e Banimit" sh.a. / Housing Public Company "JSC
17. Public Utility Enterprise "Bus Station" JSC
18. NPL " STACIONI AUTOBUSËVE " SH.A. / NPL, GjilanitGj"BUSSTATION" JSC
19. NPL " STACIONI AUTOBUSËVE " SH.A. / N.P.L. "BUS, FerizajFSTATION" JSC
20. "STACIONI I AUTOBUSËVE" SH.A. / "Bus Terminal" JSC, Mitrovicës
21. STACIONI I AUTOBUSËVE " SH.A. / Bus Station "JSC, Prishtina
22. NPL " STACIONI I AUTOBUSAVE " SH.A. /NPL "Bus Terminal" JSC, Pejë

Annex 3. Transaction codification

MoF code	ESA	GFS_Code	New ESA code	Description
11110	D11	211		NET SALARY
11115	D11	211		PAYMENT FOR SYNDICATE
11201	D11	211		NET SALARY FOR OVERTIMES
11400	D11	211		NET SALARY WITH CONTRACTS(NOT IN THE SALARY LIST)
11500	D11	211		PERSONAL INCOME TAX
11600	D11	2121		SOCIAL CONTRIBUTION-EMPLOYEE
11700	D12	2121		SOCIAL CONTRIBUTION-EMPLOYER
13130	D11	22	P2	OFFICIAL TRAVEL EXPENSES INSIDE THE COUNTRY
13131	D11	22	D11	OFFICIAL TRAVEL PER DIEMS FOR TRAVEL INSIDE THE COUNTRY
13132	D11	22	P2	ACCOMODATION- INSIDE THE COUNTRY
13133	D11	22	P2	OTHER EXPENSES - OFFICIAL TRAVEL INSIDE THE COUNTRY
13140	D11	22	P2	OTHER EXPENSES-OFFICIAL TRAVEL ABROUD
13141	D11	22	D11	PERDIEMS FOR OFFICIAL TRAVEL ABROUD
13142	D11	22	P2	ACCOMODATION- OFFICIAL TRAVEL ABROUD
13143	D11	22	P2	OTHER EXPENSES- OFFICIAL TRAVEL ABROUD
13210	P2	22		ELECTRICITY SUPPLY
13220	P2	22		WATER
13230	P2	22		WASTE
13240	P2	22		CENTRAL HEATING
13250	P2	22		TELEPHONE EXPENSES
13260	P2	22		PAYMENT FOR COURT DECISION
13310	P2	22		EXPENSES FOR INTERNET
13320	P2	22		MOBILE EXPENDITURES
13330	P2	22		POST EXPENSES
13340	P2	22		EXPENSES FOR USE THE OPTICAL CABLE
13410	P2	22		SERVICES FOR EDUCATION AND TRAINING
13420	P2	22		SERVICES FOR ADVACACY
13430	P2	22		OTHER HEALTH SERVICES
13440	P2	22		INTELLECTUAL CONSULTATION SERVICES
13450	P2	22		PRINTING SERVICES -NOT MARKETING
13460	P2	22		OTHER CONTRACTUAL SERVICES
13470	P2	22		TECHNICAL SERVICES
13480	P2	22		MEMBERSHIP COSTS
13501	P2	22		FURNITURE (LESS THAN 1000 EURO)
13502	P2	22		TELEPHONE (LESS THAN 1000 EURO)
13503	P2	22		COMPUTER (LESS THAN 1000 EURO)
13504	P2	22		HARDWARE (LESS THAN 1000 EURO)
13505	P2	22		PHOTOCOPY (LESS THAN 1000 EURO)
13506	P2	22		MEDICAL EQUIPMENT (LESS THAN 1000 EURO)
13507	P2	22		POLICE EQUIPMENT (LESS THAN 1000 EURO)

13508	P2	22		TRAFICS EQUIPMENT (LESS THAN 1000 EURO)
13509	P2	22		OTHER EQUIPMENT (LESS THAN 1000 EURO)
13610	P2	22		OFFICE SUPPLIES
13611	P2	22		SUPPLY WITH BLANK PAPER
13615	P2	22		SUPPLY WTH ANIMAL FOOD
13620	D11	22	P2	SUPPLY WITH FOOD AND DRINKS FOR OFFICIAL MEETINGS
13630	P2	22		MEDICAL SUPPLIES
13631	#N/A	22	P2	SUPPLY WITH ICE
13640	P2	22		CLEANING SUPPLIES
13650	D11	22	D11-15%/P2-85%	SUPPLIES WITH CLOTHES
13660	P2	22		ACOMODATION
13670	P51	22	P2=10%/P51	FIREARMS AND AMMUNITION
13680	P2	22		TICKETS INSURANCE (BANNERS)
13681	P2	22		SEALS
13690	P2	22		PURCHASE FOR STATE RESERVE
13710	P2	22		OIL
13720	P2	22		OIL FOR HEATING CENTRAL
13730	P2	22		OIL FOR WEATING
13740	P2	22		MAZU
13750	P2	22		COAL
13760	P2	22		WOOD
13770	P2	22		OIL FOR
13780	P2	22		PETROLEUM FOR GENERATOR
13790	P2	22		NATYRAL GAS
13911	P2	22		BANK PROVISION -CBK
13912	P2	22		BANK PROVISION -RBKO
13915	P2	22		BANK PROVISION -BPB
13917	P2	22		BANK PROVISION -NLB BANK
13918	P2	22		PROVISION FOR DIFFERENT TARIFFS
13940	P2	22		KPA -BANK PROVISION
13950	P2	22		VEHICLE REGISTRATION
13951	P2	22		VEHICLE INSURANCE
13952	P2	22		MUNICIPAL TAX THE REGISTRATION THE VEHICLE
13953	P2	22		INSURANCE FOR OTHER BUILDINGS
14010	P2	22		MAINTENANCE AND REPAIR OT THE VEHICLE.
14020	P51	22	P2	MAINTENANCE OF THE BUILDINGS
14021	P2	22		MAINTENANCE OF THE RESIDUAL BUILDINGS
14022	P2	22		MAINTENANCE OF THE ADMINISTRATIVE BUILDINGS
14023	P2	22		MAINTENANCE OF THE SCHOOL PREMISES
14024	P2	22		MAINTENANCE FOR HEALTH BUILDINGS
14030	P2	22		MAINTENANCE OF AUTO ROAD
14032	P2	22		MAINTENANCE OF LOCAL ROADS
14040	P2	22		MAINTENANCE OF IT
14050	P2	22		MAINTENANCE FOR FURNITURE
14060	P2	22		ROUTINE MAINTENANCE

14110	P2	22		RENT FOR BUILDING
14120	P2	22		RENT FOR LAND
14130	P2	22		RENT FOR EQUIPMENT
14140	P2	22		RENT FOR MACHINERY
14150	P2	22		RENT
14210	P2	22		ADVERTISING AND VACANCIES
14220	P2	22		PUBLICATIONS
14230	P2	22		EXPENSES FOR PUBLIC INFORMATIONS
14310	P2	22		OFFICIAL LUNCH
14320	P2	22		OFFICIAL LUNCH ABROAD
14410	P2	22		COST-COURT DECISIONS
14420	P51	22	P2	COST-COURT DECISIONS
14510	P2	22		PAYMENT OF TAX IN RENTAL
21110	SUB	251	D31	SUBSIDIES FOR PUBLIC ENTITIES
21120	SUB	22	P2	SUBSIDIES FOR PUBLIC ENTITIES CULTURE
21200	SUB	252	D39	SUBSIDIES FOR NON-PUBLIC ENTITIES
22100	D6	2631	D73	OTHER GOVERNMENT TRANSFERS
22130	SUB	2821	D73	SUBSIDIES FOR INSURANCE POLICIES
22200	D6	252	D39	PAYMENTS FOR INDIVIDUALS BENEFICIARY
22210	D6	271	D62	PENSIONS
22215	D6	271	D62	CONTRIBUTIONS PENSIONS
22220	D6	271	D62	PENSIONS FOR PERSONS WITH DISABILITIES
22230	D6	271	D62	PENSIONS OF SOCIAL ASSISTANCE
22231	D6	271	D62	PENSIONS FOR PRISONERS
22233	D6	271	D62	PENSIONS FOR THE BLIND
22235	D6	271	D62	PENSIONS FOR THE MILITARY
22236	D6	271	D62	PENSIONS FOR THE MILITARY
22260	D6	271	D62	PAYMENTS FOR WAR INVALIDS
22280	D6	271	D62	PAYMENTS TO RELATIVES OF THE FALLEN IN WAR
22290	D6	271	D62	PROVISIONAL PENSIONS
22300	SUB	271	D62	PAYMENT-INJUNCTION
23110	D6	252	D39	PAYMENTS FOR SECT.E BLEGTOREIS
23130	D6	252	D39	PAYMENTS FOR CROPS
23210	#N/A	252	D39	POTENTIAL PHYSICAL RESTRUCTURING
31110	P51	31111		RESIDENTIAL BUILDINGS
31120	P51	31112		BUSINESS BUILDINGS
31121	P51	31112		EDUCATION BUILDING
31122	P51	31112		HEALTH BUILDING
31123	P51	31112		CULTURAL BUILDING
31124	P51	31112		SPORT BUILDING
31210	P51	31113		AUTO-ROAD CONSTRUCTION
31220	P51	31113		REGIONAL ROAD CONSTRUCTION
31230	P51	31113		LOCAL ROAD CONSTRUCTION
31240	P51	31113		SIDEWALK
31250	P51	31113		SEWAGE

31260	P51	31113		WATER SUPPLY
31270	P51	31113		INVESTMENT MAINTENANCE
31510	P51	31113		ELECTRICITY SUPPLY
31610	P51	31122		TECHNOLOGY EQUIPMENTS
31620	P51	31122		FURNITURE
31630	P51	31122		TELEPHONE
31640	P51	31122		COMPUTERS
31650	P51	31122		PHOTOCOPY
31660	P51	31122		MEDICINE EQUIPMENT
31670	P51	31122		POLICE EQUIPMENT
31680	P51	31122		SOFTWARE
31690	P51	31122		OTHER EQUIPMENT
31700	P51	31121		OFFICIAL VEHICLE
31701	P51	31121		TRUCK
31702	P51	31121		JEEPS AND VANS
31703	P51	31121		AMBULANCE
31704	P51	31121		POLICE VEHICLES
31706	P51	31121		TRANSPORT VEHICLES
31800	P51	31122		MACHINERY
31900	P51	3113		OTHER CAPITAL
31910	P51	3113		INVESTMENT ADVANCE
32000	P51	3113	P52	ONGOING INVESTMENT
32100	P51	3141	AN.21	LAND
32200	P51	3141	AN.21	INTANGIBLE ASSETS
33100	D91	2822	D99	CAPITAL TRANSACTION, PUBLIC ENTITIES
33200	D99	2822	D99	CAPITAL TRANSACTION, NON PUBLIC ENTITIES
34000	P2	2822	D99	PAYMENT FOR COURT
34100	P2	2822	D99	PAYMENT FOR COURT FEE
35010	P51	31122		DOG FOR SECURITY
40010	D51	1112		PREJUDICE TAX
40020	D51	1112		INCOME TAX
40030	D211	11411		VALUE ADDED TAX
40031	TR	11411	D211	RETURN OF VAT
40035	D211	11411	D51	RETURN- WITHHOLDING TAX IN SALARY
40040	D51	112	D51	WITHHOLDING TAX IN SALARY
40041	D51	112		RETURN OF TAXES
40050	D51	1112		INDIVIDUAL BUSINESS TAX
40051	D51	1112		TAX RETURN FOR BUSINESS
40060	D4	1111	D51	WITHHOLDING TAX ON INTANGIBLE ASSETS
40065	D4	1111	D51	WITHHOLDING TAX FOR RENT
40070	D51	1112	D51	CORPORATE TAX
40071	D51	1112	D51	RETURN-CORPORATE TAXE
40090	D51	116		INTERNAL ACCOUNT- TAX ADMINISTRATION
40095	D51	143	D75	REVENUE FOR PENALTIES FOR KOSOVO TAX ADMINISTRATION
40096	D51	143	D75	RETURN-REVENUE- KOSOVO TAX ADMINISTRATION PENALTIES

40110	D59	1131		PROPERTY TAX
40410	D2122	1142		EXCISE IN BORDER
40430	D2122	1142		INTERNAL EXCISE
40440	D2122	1142		RETURN OF EXCISE
40450	D2121	1151		CUSTOMS IN IMPORT
40451	D2121	1151		RETURN TAXES FROM CUSTOMS
40460	D211	11411		VAT AT THE BORDER-CUSTOMS
40461	D211	11411		VAT RETURN- CUSTOMS
40470	sales	1151	D2122	OTHER CUSTOMS TAXES
40471	D212	1151	D2122	RETURN OF OTHER CUSTOMS TAXES
50001	D59	11451	D29=38.2% /D59	VEHICLE TAX REGISTRATION
50002	D59	11451	D29=38.2% /D59	ROAD TAXES
50003	sales	1422	D29 /D59 =85%	TAXES OF TRAVEL DOCUMENTS
50004	sales	1422		TAXES ON ID IDENTITY CARDS
50005	D59	1422	sales	TAXES ON PERMIT FOR DRIVER
50006	sales	1422		TAXES ON BUSINESS RECORDS
50007	sales	1422		BUSINESS TAXES ADDRESSED TO CHANGES IN ACTIVITY
50008	sales	1422		TAXES FOR PUBLIC PARKING AND RECREATION
50009	D59	1422	sales	MUNICIPALITY TAXES ON BUILDING PERMIT
50010	sales	1422		TAXES ON DEMOLITION
50011	D91	1422	sales	REGISTRATION TAX HERITAGE
50012	D59	1422	sales	TAXES ON LAND DESTINATION
50013	sales	1422		TAXES OF BIRTH CERTIFICATES
50014	sales	1422		TAXES OF CORONATION CERTIFICATES
50015	sales	1422		TAXES ON DEATH CERTIFICATES
50016	sales	1422		OTHER TAX CERTIFICATE
50017	sales	1422		TAXES FOR DIFFERENT VERIFICATION
50018	sales	1423		TAX ON PHOTOCOPY DOCUMENTS
50019	D59	1422	sales	OTHER ADMINISTRATIVE TAXES
50020	sales	1423		TAXES IN THE PARTICIPATION IN TENDER
50021	sales	1422		COURT TAXES
50023	D59	1422	sales	TAXES FOR WEAPONS
50024	D59	1422	sales	TAXES FOR DRIVER LICENCES
50025	sales	1423		CITIZENSHIP TAXES
50026	D59	1422	sales	TAXES FOR LEGALIZATION OF BUILDINGS
50027	D59	1422	sales	TAXES FOR FIRE PROTECTION
50028	sales	1415	sales	REVENUES FROM NATURAL RESOURCES
50029	D59	11452		TAXES FOR THE ACTIVITY SERVICES
50035	D59	11452	D29	TAXES FOR USING THE CIVIL EXCPLOSIVE
50040	D59	11452	D29=50% /D59	ECOLOGICAL TAXES
50045	D29	11452	D29=50% /D59	PERMIT FOR MUNICIPAL ENVIRONMENTAL
50050	sales	1422		TAXES FOR VISAS
50101	D75	143		TRAFFIC FINES
50102	D75	143		COURT FINES
50103	D75	143		REMOVAL AND STORAGE OF VEHICLE

50104	D75	143		FINES INSPECTION
50105	D75	143		PENALTIES AND CUSTOMS OFFENSES
50106	D75	143		PENALTIES FOR MEDIA
50107	D75	143		OTHER PENALTIES
50108	D75	143		THE INCOME FOR THE COURT-NONSPECIFIED
50109	D71	145		COMPENSATION OF DAMAGES FROM INSURANCE COMPANIES
50111	D75	143		REVENUE FROM SEIZURES
50112	D75	143		FINES TO FINANCIAL INSTITUTIONS
50201	D29	11452		LICENCIES FOR ACTIVITY, INDIVID; & FREE
50202	D29	11452		LICENCIES FOR SELLING IN STREET, KIOSKS & SERVICES
50203	D29	11452		LICENCIES FOR QUARRIES AND MINES
50204	D29	11452		LICENCIES FOR REGISTRATION OF THE BUSINESS
50205	sales	11452	D29	LICENCIES FOR TECHNICAL PREMISES
50206	D29	11452		LICENCIES FOR PROFESSIONAL SERVICES
50207	D29	11452		LICENCIES FOR PRIVATE INSTITUTIONS
50208	D214	11452	D29	LICENCIES FOR TRANSPORT OF GOODS
50209	D29	11452		LICENCIES FOR HARVESTING / DELETION
50210	D29	11452		LICENCIES FOR GAMES
50211	D29	11452		LICENCIES FOR ALCOOLIC DRINKS
50212	D29	11452		LICENCIES FOR PUBLIC PROMOTION
50213	D59	11452		LICENCIES FOR HUNTING AND FISHING
50214	D29	11452		LICENCIES FOR USE OF FORESTRY
50216	D29	11452		LICENCIES FOR MEDICAL PRODUCTS
50217	D29	11452		LICENCIES FOR BIG STORES
50218	D59	11452		CONSTRUCTION LICENCIES
50219	D29	11452		LICENCIES FOR LABORATORY
50221	D29	11452		LICENCIES FOR LOTELERY OBJECTS FOR ACCOMODATION
50223	D29	11452		LICENCIES FOR PRIVATE SERVICES
50230	D29	11452		LICENSE FOR RADIO AND TV
50235	D29	11452		IMPORT AND EXPORT LICENCIES FOR WINES
50290	D29	11452		OTHER LICENCIES FOR BUSINESS
50301	D29	11452		LICENCIES FOR IMPORT OF PETROLEUM & DERIVATIVES
50308	D29	11452		LICENCIES FOR RETAIL SALE AND FUEL DERIVATES
50309	D29	11452		WHOLESALE LICENCIES OF FULE DERIVATIVES
50310	D29	11452		LICENCIES FOR SALES OF GASES
50313	D29	11452		LICENCIES FOR POSERS
50314	D29	11452		LICENCIES FOR EXPORT OF TOBACCO
50315	D51	11452	D29	LICENCIES FOR IMPORT OF TOBACCO -WHOLESALE
50317	D29	11452		REVENUES-LICENCE FOR IMPORT OF TOBBACO
50400	sales	1423		FORM FOR SALE OF STAND
50401	sales	1423		SALES OF SERVICES
50402	sales	1423		DIFFERENT SERVICE POLICES
50403	sales	1423		REVENUES FOR SALE OF GOODS
50404	sales	1423		OFFICIAL GAZETTE PRIME MINISTER OFFICE
50405	sales	1423		USE OF PUBLIC PROPERTY

50406	sales	1423		PUBLIC PROPERTY FOR OPEN SALE
50407	sales	1423		COMMERCIAL LEASE FOR TRADE OBJECT
50408	sales	1423		LEASE OF PUBLIC FACILITIES
50409	sales	1423		PARTICIPATION
50410	sales	1423		RETURN OF PARTICIP STUDENTS
50412	sales	116	D21	BANNERS
50413	sales	1423		REVENUE FROM SALE OF ASSETS
50415	sales	1422		TARIFFS FOR ACCREDIT
50416	sales	145	D71	REVENUES-SALE OF WASTE
50417	sales	1423		REVENUE FROM CONCESSIONS
50418	D4	1423	sales	INCOME FROM RENTAL OF HOUSING OBJECTS
50419	sales	1415		REVENUE FROM AEROPORT KONCES.
50420	sales	11452		PAYMENT OF IMPORTED EQUIPMENTS OF VETERINARY MEDICINES
50421	sales	145		INCOME FOR SALES OF SEIZED GOODS
50450	D59	145	D72	INSURANCE POLICY
50460	sales	1422		REGISTRATION OF PLEDGE
50501	sales	1422		INSPECTION OF OF FOOD STUFFS
50502	sales	1422		INSPECTION OF FIRE INSTALATION & MUNICIPAL
50503	sales	1422		INSPECTION OF URBANISTIC PLAN
50504	sales	1423		TAX FOR MEASUREMENT OF LAND
50505	sales	1422		VETERINARY INSPECTION-DOMESTIC
50506	sales	1422		INSPECTION OF PLANTS
50507	sales	1422		SANITARY INSPECTION
50511	sales	11411	D21	EXTERNAL CUSTOMS CONTROL
50512	sales	143	?	FAST-CUSTOMS
50550	sales	1422		TARIFF - PASSANGERS SECURITY
50561	sales	1422		SANITARY INSPECTION IN THE BORDER-RURAL AREA
50562	sales	1422		PHYTOSANITARY INSPECTION IN BORDER-RURAL INSP.
50563	sales	1422		VETRINARY INSPECTION BORDER-RURAL AREA
50570	sales	1422		ROAD TRANSPORT INSPECTION
53200	D42	1423	sales	REVENUE FROM RENT, USING THE PROPERTY
55300	sales	145	D71	OTHER RECEIPTS
55310	D421	1412		DIVIDENDS OF PTK
55400	sales	1422		REVENUES-REVIEW OF COMPLAINTS
55450	sales	1422		REVENUE-PARTICIPATION IN THE ELECTION
55500	sales	1423		REVENUE FROM IAC CENTRAL BANK 5%
56000	D74	131/132		REVENUE FROM NONSPECIFIED GRANT
57100	D74	Not used!		UNRECOGNIZED REVENUES
57200	D421	Not used!		EXPENSES OF UNRECOGNIZED
58000	D74	131/132		DIRECT PAYMENT- GDP
59000	D73	131/132		RETURN OF DONATIONS
61000	D99	145		REVENUES FROM THE PREVIOUS YEAR
61100	D99	1411		RETURN ADVANCE FROM THE PREVIOUS YEAR
62000	#N/A	1411		RECONCILIATION ACCOUNT FOR INEQUALITY
68001	#N/A	6212		DIFFERENCE IN CURRENCY

71500	#N/A	3212		MONEY IN TRANSIT
71800	#N/A	3212		DEVELOPMENT FUND IN TRUST
73000	#N/A	3212		SHORT-TERM INVESTMENTS OF PUBLIC MONEY
81000	#N/A	6212		TREASURY FUND-BANK ACCOUNT
83010	#N/A	6212		DEPOSITS-PROSECUTORIAL REVIEW BODY
83011	#N/A	6212		DEPOSITS SEIZURES
83015	#N/A	6212		DEPOSITS OF POLITICAL PARTIES
83020	#N/A	6212		DEPOSITS-DJA
83030	#N/A	6212		DEPOSITS D.SP.S.0712
83060	#N/A	6212		DEPOSITS OF PRISONERS-PMD
83070	#N/A	6212		DEPOSITS- STUDENTS ZETONS
83080	#N/A	6212		DEPOSITS - THE MINORITY WAGES.884
83085	#N/A	6212		DEPOSITS-RETURN OF SALARY 227
83090	#N/A	6212		RENT-AGJ.KOS. PROPERTY
83091	#N/A	6212		DEPOSITS OF THE PAK
83092	#N/A	6212		KPA INVENTORY RENT
83140	#N/A	6212		EXPROPRIATION DEPOSITS -MUNICIPALITIES
87100	D41	3314	Financial	AGREEMENTS OF CREDIT-PRINCIPAL
87101	D41	24		CREDIT AGREEMENTS -INTEREST
87102	D41	24		CREDIT AGREEMENTS -FEES
87111	D41	24		SECURITIES-INTEREST
87121	D41	24		UNDER LOAN-INTEREST
87122	D41	1411		UNDER LOAN-FEES
88100	D41	1411		RECEIPTS-AGREEMENTS OF CREDIT
88101	D41	3214	Financial	EXTERNAL DEBT-DIRECT PAYMENT
88110	#N/A	1411	D41	RECEIPTS-SECURITIES
88120	#N/A	1411	D41	RECEIPTS-UNDER LOAN
88140	D41	3214	Financial	CREDIT UNDER LOAN-DIRECT PAYMENT
89000	#N/A	24	D41	RETURN DEPOSITS OF PRISONERS
90000	#N/A	24	D41	RETURN OF DEPOSIT-EXPROPRIATION

Annex 3 ToRs



Component 2: National Accounts

Activity 2.3.1.6: Support to implementation of Action Plan – Improvement of Government Accounts estimation

Scheduling:

Tor –ready date: 1 September 2015

Start / end of activity: 14-25 September 2015

Reporting time: 2 October 2015

Mandatory result of the component:

Mandatory Result	Intervention logic	Benchmarks	Sources of information	Assumptions
2.3	Support to implementation of Action Plan for National Accounts with special focus on Government Accounts estimation	<ul style="list-style-type: none"> • Mission report uploaded on project homepage • Roadmap detailing the implementation of the action plan agreed • Timeline for implementation of NA developed and discussed 	<ul style="list-style-type: none"> • Twinning quarterly reports • Mission Report • Updated action plan 	<ul style="list-style-type: none"> • Sufficient absorption capacity • Low turn-over of staff involved in implementation • Staff works on project related tasks in between missions • Access to accurate primary statistics • A detailed Terms of Reference is developed in a timely manner detailing tasks (input), expected output, participants of the activity and agenda

Subject / purpose of activity: 2.3.1.6 activity

Consultations and discussion with unit of National Accounts on Government Accounts estimation.

This mission is a continuation of previous mission on NA improving quality of National Accounts in Kosovo. An important element of strengthening the quality of National account is to improve the Government Accounts estimation.

Expected output of activity 2.3.1.6:

Mission report

Practical training on job for Government Accounts estimation.

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Description of the background for the activity

The 2012 Adapted Global Assessment report (AGA) prepared by Eurostat states the following about National Accounts (p.53-54): In 2010 KAS prepared with IPA support an “Action Plan for compiling and publishing comprehensive statistics on National Accounts and labour

market”. That Plan is in principle a useful instrument to organize the future development of National Accounts together with the development of standards and sources that are needed for the enhancement of coverage and improvement of National Accounts data.

The AGA further states that The National Accounts division needs to be provided with data of high quality from various statistical areas, and in particular from business statistics.

This mission of the KAS Twinning Project supports the improvement of Government Accounts estimation.

The expected activities are:

- Hands on working with improvement of Government Accounts Estimation

Expected output:

- Mission report – according to template
- Roadmap for implementing improvements of Government Accounts Estimation
- Recommendations for further activities for improving NA in Kosovo

Annex 4. Programme, 14-25 September 2015

Day	Place	Time	Event
1	KAS	09.00	Planning the week
		09:30 16:00	Analysis of government sector coverage
2	KAS	09:00- 16.00	Analysis of government sector coverage (continuation)
3	KAS	09:00-16.00	Classification of government expenditures in national accounts transactions
4	KAS	09:00-16.00	Classification of government expenditures in national accounts transactions
5	KAS	09:00-16.00	Classification of government revenues in national accounts transactions
6	KAS	09:00-16.00	Classification of government revenues in national accounts transactions
7	KAS	09:00-16.00	Consumption of fixed capital in government sector

8	KAS	09:00-16.00	Constant prices estimates for government sector
9	KAS	09:00-16.00	Further improvements in government accounts
10	KAS	09:00- 16.00	Recommendations Report writing Debriefing: Experts, Component Leader and RTA