

PUBLIC FINANCES – THE CASE OF KOSOVO

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ABSTRACT

The aim of this paper is to present a comprehensive scientific analysis on the topic of *Public Finances – the Case of Kosovo*. The term “finance” derives from the Latin word “finantio”, which has to do with payments. In today’s use, it originates from the French word “finance”, which means “financing”. In general terms, public finances are defined as state activities related to the collection of public revenues, in order to cover the state expenditures. Specifically, finances include the cash owned by the state, its condition, turnover, and usage. In Kosovo, as in all countries around the world, public finances are built, developed, and reformed in line with changes occurring in the political and economic systems. Taking into consideration the role of state in the economy and the fiscal system development in general, it can be understood that the state and its fiscal system are functionally interdependent with each other. Aiming to gain a better understanding of the public finances, as well as their role and function in the economy, I will analyze and clarify their correlation with state enterprises. Within the scope of this study, I will present a clear and concise analysis on *Public Finances - the Case of Kosovo*. In order to properly address this topic, the research will be done through analytical and synthetic methods. The final paper will include arguments found during the research process. In addition, I will analyze and compare existing scientific publications that cover this issue. Finally, I will deliver my authorial interpretations, which will be combined with different research/scientific tactics. Within the possible extent, my aim is to fill the existing gap with a focused study on the work of renowned economists in the field of public finances. My scientific commitment is a continuation of efforts to cover this topic. Accordingly, the aim of this paper is to present a scientific and authentic viewpoint on the topic of *Public Finances – the Case of Kosovo*, with a strong determination to remain objective in my analysis.

Keywords: The Republic of Kosovo, Public Finances, Function of Finances, Managements, State Enterprises.