



PROVISIONAL INSTITUTIONS OF SELF GOVERNMENT

**KUVENDI I KOSOVËS**  
**СКУПШТИНА КОСОВА**  
**ASSEMBLY OF KOSOVO**

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**Law No. 02/L-16**

**ON AN AMENDMENT TO LAW NO. 2003/2 AND 2003/21**  
**“ON PUBLIC FINANCIAL MANAGEMENT AND ACCOUNTABILITY”**

The Assembly of Kosovo,

On the basis of the authority granted and the responsibilities transferred to the Provisional Institutions of Self-Government (PISG) by United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 2001/9 of 15 May 2001, “On a Constitutional Framework for Provisional Self-Government in Kosovo;”

Taking into account the powers reserved to the SRSG by UNMIK Regulation 2001/9;

Also taking into account UNMIK Regulation No. 1999/1 of 25 July 1999, “On the Authority of the Interim Administration in Kosovo,” as amended; and UNMIK Regulation No. 1999/24 of 12 December 1999, “On the Law Applicable in Kosovo,” as amended; and

Recognizing the need to amend Article 21 of Law No. 2003/2 and 2003/21, “On Public Financial Management and Accountability” to give the Assembly adequate time to review and approve an annual Appropriations Law setting appropriations for a fiscal year that closely follows a general election of the members of the Assembly;

Hereby approves the following amendment to Law No. 2003/2 and 2003/21:

**LAW ON AN AMENDMENT TO LAW NO. 2003/2 AND 2003/21  
“ON PUBLIC FINANCIAL MANAGEMENT AND ACCOUNTABILITY”**

**Article 1**

The existing Article 21 of Law No. 2003/2 and 2003/21 is hereby repealed and replaced by a new Article 21 reading as follows:

**Article 21**

**Appropriations in the Absence of an Appropriations Law**

21.1. If an annual Appropriations Law for a fiscal year is not adopted by the Assembly and promulgated by the SRSG prior to the commencement of such fiscal year, the Appropriations Law applicable to the previous fiscal year shall be treated:

- (a) if a general election of the members of the Assembly has been held less than four (4) months prior to the commencement of such fiscal year:
  - (i) as if it has been extended to cover the first two (2) months of such fiscal year; and
  - (ii) as if it provides an appropriation to each budget organization that is equal to sixteen and two-thirds percent (16.67%) of the appropriations provided to such budget organization by such Appropriations Law; or
- (b) if there has been no such election within such period:
  - (i) as if it has been extended to cover the first month of such fiscal year; and
  - (ii) as if it provides an appropriation to each budget organization that is equal to eight and one-third percent (8.33%) of the appropriations provided to such budget organization by such Appropriations Law.

21.2. Any appropriations authorized by Article 21.1 shall cease to have any force or effect on the date on which a new annual Appropriations Law becomes effective; and all expenditures made pursuant to appropriations authorized by Article 21.1 shall be treated as expenditures made pursuant to appropriations authorized by the new Appropriations Law.

**Article 2**

**Entry into Force**

The present law shall enter into force after adoption by the Assembly of Kosova on the date of its promulgation by the Special Representative of the Secretary-General.

**Law No. 02/L-16  
23 February 2005**

**President of the Assembly**

**Academic Nexhat Daci**