

**REGULATION NO.2000/7**

**AMENDING UNMIK REGULATION NO. 1999/16 ON THE ESTABLISHMENT OF THE  
CENTRAL FISCAL AUTHORITY OF KOSOVO AND OTHER RELATED MATTERS**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 2000/1 of 14 January 2000 on the Kosovo Joint Interim Administrative Structure,

Having promulgated UNMIK Regulation No. 1999/16 of 6 November 1999 on the Establishment of the Central Fiscal Authority of Kosovo and Other Related Matters,

For the purpose of confirming the operations of the Central Fiscal Authority within the Kosovo Joint Interim Administrative Structure,

Hereby amends Sections 1, 2, 3, 4, 6 and 7 of UNMIK Regulation No. 1999/16.

Consequently, the regulation will have the following wording as of the date on which the present regulation enters into force:

**REGULATION NO. 1999/16**

**ON THE ESTABLISHMENT OF THE CENTRAL FISCAL AUTHORITY OF KOSOVO AND  
OTHER RELATED MATTERS**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999, as amended, on the Authority of the Interim Administration in Kosovo,

For the purposes of establishing the Central Fiscal Authority in Kosovo and other related matters,

Hereby promulgates the following:

Section 1  
Central Fiscal Authority

1.1 The Central Fiscal Authority, acting under the authority of the Special Representative of the Secretary-General, is responsible for the overall financial management of the Kosovo Budget and the budgets under the responsibility of the municipalities, which together form the Kosovo Consolidated Budget. This budget will be developed, adopted and executed separately from the budget of the United

Nations Interim Administration Mission in Kosovo (UNMIK) that is adopted by the General Assembly of the United Nations.

1.2 The Central Fiscal Authority shall implement the policy guidelines formulated by the Interim Administrative Council in the financial management of the Kosovo Consolidated Budget.

## Section 2 Functions

2.1 The Central Fiscal Authority, having consulted the responsible central and municipal spending authorities, may make policy recommendations to the Interim Administrative Council through the Deputy Special Representative of the Secretary-General for Economic Reconstruction, Recovery and Development concerning, inter alia:

- (a) Formulation of an overall fiscal strategy for the Kosovo Consolidated Budget, in the light of macroeconomic conditions and the effect that fiscal policy may have on economic conditions;
- (b) Development of a public revenue and expenditure programme for the Kosovo Consolidated Budget and formulation of plans for the control and execution of spending under that revenue and expenditure programme;
- (c) Formulating policies for the raising and collection of revenues including, but not limited to, direct and indirect taxes, customs duties, excise taxes, sales tax, service charges and donor contributions;
- (d) Controlling and executing the raising of revenues and spending under the Kosovo Consolidated Budget;
- (e) The establishment of appropriate internal audit arrangements for the Kosovo Consolidated Budget; and
- (f) Managing the bank accounts of the Kosovo Consolidated Fund.

2.2 The Central Fiscal Authority shall:

- (a) Develop the Kosovo Consolidated Budget and present this budget, through the Deputy Special Representative of the Secretary-General for Economic Reconstruction, Recovery and Development, to the Interim Administrative Council for approval, as appropriate, and submission to the Special Representative of the Secretary-General for consideration and adoption by regulation;
- (b) Ensure that the budgets of the Municipalities are developed, approved and executed by Municipal Administrators in a manner consistent with assessed macroeconomic conditions and with the Kosovo Consolidated Budget;
- (c) Co-ordinate with other Administrative Departments on matters pertaining to the development of the Capital/Investment Budget and the integration of this budget with the Kosovo Consolidated Budget;
- (d) Co-ordinate activities of international and governmental agencies and non-governmental organizations in the development and execution of donor financing and grant agreements;
- (e) Record and report, through the Deputy Special Representative of the Secretary-General for Economic Reconstruction, Recovery and Development, to the Interim Administrative Council on expenditures and revenues of the Kosovo Consolidated Budget;
- (f) Arrange for the establishment of an information technology environment to support the functions; and

(g) Perform such functions as are ancillary to those set out above in this section and are assigned to the Central Fiscal Authority by the Deputy Special Representative of the Secretary-General for Economic Reconstruction, Recovery and Development.

### Section 3 Co-Heads of the Central Fiscal Authority

Co-Heads of the Central Fiscal Authority, under the supervision of the Deputy Special Representative of the Secretary-General for Economic Reconstruction, Recovery and Development, shall be jointly responsible for:

(a) Managing the Central Fiscal Authority and ensuring that the functions entrusted to it are implemented;

(b) Staffing, organizing and administering the Central Fiscal Authority and issuing administrative instructions and operating guidelines on any matters pertaining to the functions of the Central Fiscal Authority; and

(c) The effective and efficient management of resources provided to the Central Fiscal Authority from the Kosovo Consolidated Budget or from any other source.

### Section 4 Kosovo Consolidated Budget Accounts

4.1 Except as otherwise determined by the Special Representative of the Secretary-General, the fiscal year is a year of 12 months, starting on first January and ending on thirty-first December of each calendar year.

4.2 The UNMIK Co-Head of the Central Fiscal Authority shall open and maintain one or more bank accounts for the receipt, custody, payment or transmission of moneys raised or received relating to the Kosovo Consolidated Budget.

4.3 Moneys raised or received shall constitute the Kosovo Consolidated Fund, irrespective of whether such moneys are initially received into Cash Payment Offices of the Public Payment Service of Kosovo or into bank accounts. With regard to moneys received from the UN Trust Fund for the UN Interim Administration in Kosovo, allocation and reporting arrangements with regard to the transfer shall be entered into by the Controller of the United Nations and the Special Representative of the Secretary-General.

4.4 No expenditure shall be made from the Kosovo Consolidated Fund except by means of appropriations contained in a regulation promulgated by the Special Representative of the Secretary-General.

### Section 5 Independent Audit

The Special Representative of the Secretary-General shall ensure that appropriate independent audit arrangements are established for the Kosovo Consolidated Budget. The auditors shall report to the Secretary-General.

### Section 6 Personnel and Employment Policy

Co-Heads of the Central Fiscal Authority shall:

(a) Implement non-discriminatory personnel policies designed to ensure that the composition of the staff of the Central Fiscal Authority reflects the multi-ethnic character of Kosovo;

(b) Endeavor to ensure equitable gender balance in all areas and levels within the Central Fiscal Authority; and

(c) Ensure that all recruitment is based on the open competition, professional qualifications, competence and merit.

Section 7  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 8  
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 9  
Entry into Force

The present regulation shall enter into force on 6 November 1999.

The present regulation shall enter into force on 18 February 2000.

Bernard Kouchner  
Special Representative of the Secretary-General