ON AMENDING AND SUPPLEMENTING THE LAW No. 08/L-193 ON THE BUDGETARY APPROPRIATIONS FOR THE BUDGET OF THE REPUBLIC OF KOSOVO FOR THE YEAR 2023, AMENDED AND SUPPLEMENTED BY THE LAW No. 08/L-213

Assembly of the Republic of Kosovo;

Based on Article 65 paragraphs (1) and (5) of the Constitution of the Republic of Kosovo,

Adopts:

LAW ON AMENDING AND SUPPLEMENTING THE LAW No. 08/L-193 ON THE BUDGETARY APPROPRIATIONS FOR THE BUDGET OF THE REPUBLIC OF KOSOVO FOR THE YEAR 2023, AMENDED AND SUPPLEMENTED BY THE LAW No. 08/L-213

Article 1
Purpose

This Law aims to amend and supplement the Law No. 08/L-193 on Budgetary Appropriations for the Budget of the Republic of Kosovo for the year 2023, amended and supplemented by the Law No. 08/L-213.
Article 2
Scope of work

The provisions of this Law are mandatory for all budgetary organizations and their respective units within the scope of the budget of the Republic of Kosovo for the year 2023.

Article 3
Definitions

1. Terms used in this Law shall have the following meanings:

   1.1. **Basic Law** - means Law No. 08/L-193 on Budgetary Appropriations for the Budget of the Republic of Kosovo for the year 2023, amended and supplemented by the Law No. 08/L-213.

2. Other expressions used in this Law shall have the meaning defined according to the basic Law.

Article 4

Paragraph 6 of Article 9 of the basic Law shall be reworded with the following text:

   6. Unspent balances of own source revenues of Municipalities from the fiscal year 2022 and previous years, deposited in the Kosovo Fund and recorded in KFMIS as the budgetary appropriation to a municipality, shall be appropriated for the fiscal year 2023 pursuant to LPMFA authorizations keeping the structure of expenditures and approved by decision of the Municipal Assembly.

Article 5

1. Table 3.1 of the basic Law shall be amended so that under the budget sub-programme with code 02000, "Office for Heritage Issues of KPC", within the budgetary organization Ministry of Defence, with code 217, together with the number of employees and the relevant budget, shall be transferred as a special budget sub-programme within the budget organization Ministry of Internal Affairs, with code 214, within the budget programme "Central Administration Services" with code 11314, in the same category of expenses.

2. The expenses realized by the Ministry of Defence within the budget sub-programme with code 02000, until the entry into force of this Law, will be recognized and calculated as expenses realized in the case of transfer according to paragraph 1 of this Article.

3. In addition to the expenses transferred from paragraph 1 of this Article, all transactions in the KFMIS are subject to being carried over to the budget organization, in the same budget execution status in which they are currently upon the entry into force of this Law. The execution of all
expenses will be done by the Ministry of Internal Affairs with budget code 214 in accordance with the plans and the budget.

4. Other procedural aspects of transfer and reporting can be regulated by decision of the Minister.

5. The transfers specified in paragraph 1 of this Article are not subject to the limitations established in Article 30 of the relevant Law on public financial management and accountability.

Article 6
Entry into force

This Law shall enter into force on the day of its publication in the Official Gazette of the Republic of Kosovo.

Law No. 08/L-235
8 June 2023

Glauk KONJUFCA

President of the Assembly of the Republic of Kosovo