



Republika e Kosovës
Republika Kosovo
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

Pursuant to Article 15 paragraph 2 of Law no.05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo (Official Gazette of Republic of Kosovo no. 17/10 June 2016), and

Taking into account the values and principles of the applicable legislation governing the employment relationship as well as International Standards on Supreme Audit Institutions (ISSAI) issued by the International Organisation of Supreme Audit Institutions (INTOSAI);

The Auditor General approves the following:

REGULATION (NAO) NO. 03/2021
ON
RECRUITMENT AND CAREER IN
THE NATIONAL AUDIT OFFICE

Prishtina, 16 September 2021

CHAPTER I GENERAL PROVISIONS

Article 1 Purpose

The purpose of this Regulation is to define the procedures for recruitment and career as well as the rights and obligations of employees deriving from the employment relationship established with the National Audit Office.

Article 2 Scope

Provisions of this Regulation shall apply to all employees in the National Audit Office.

Article 3 Definitions

1. For the needs of this Regulation, terms used shall have the following meaning:
 - 1.1 **Law** – implies the Law no. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo.
 - 1.2 **Legislation** - implies the legal acts applied in the Republic of Kosovo.
 - 1.3 **INTOSAI** - implies the International Organisation of Supreme Audit Institutions.
 - 1.4 **ISSAIs** - implies the Principles and International Standards of Supreme Audit Institutions issued by INTOSAI.
 - 1.5 **Auditor** - implies an official authorised by the Auditor General to carry out assignments as stipulated in the Law and internal acts of NAO.
 - 1.6 **Personnel** – shall include employees that have established an employment relationship with NAO, which is regulated with the present Regulation.
 - 1.7 **Employment relationships** - implies an agreement or legally binding contractual arrangement between the NAO, as the employer on one side, and employees performing certain duties and responsibilities in return for a payment, on the other.
 - 1.8 **NAO** – implies the National Audit Office. NAO, or the employer, shall have the same meaning and shall be used interchangeably in the context of the sentences.
 - 1.9 **Job position or Job title** - shall have the same meaning and shall be used interchangeably in the context of sentences.
 - 1.10 **DBHR** – implies the Department for Budget and Human Resources.

- 1.11 **Special act** – implies an act adopted by the Auditor General for the purpose of implementing the present Regulation, covering issues concerning employment relationship.

CHAPTER II PROCEDURES FOR ESTABLISHMENT OF EMPLOYMENT RELATIONSHIP

SUB-CHAPTER I GENERAL PROVISIONS

Article 4 Establishment of employment relationship

Employment relationship shall be established under the present Regulation, in line with principles set forth in the Law no.05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo as well as taking into account the values and principles of the applicable legislation governing the employment relationship.

Article 5 Recruitment plan

1. Job vacancies shall be manned in line with the Recruitment Plan.
2. The Auditor General shall approve the Recruitment Plan depending on the organisational units' needs and other circumstances, and submit it to the DBHR before 31st of December of the calendar year. The Recruitment Plan shall include the number of job positions allowed under the NAO's budget for the fiscal year.
3. The Recruitment Plan may be amended and supplemented by the Auditor General depending on the unforeseen circumstances and should an existing job position become vacant.

SUB CHAPTER II COMPETITION FOR ESTABLISHING THE EMPLOYMENT RELATIONSHIP

Article 6 Announcement of competition

1. Competition shall be announced upon decision of the Auditor General.
2. Competition shall be announced in the official languages used in the Republic of Kosovo.
3. Competition shall be published in the NAO official website and shall be placed on visible area in the NAO premises. If the competition is public, it shall be announced in at least two (2) media outlets.
4. DBHR shall, pursuant to paragraph 1 of this Article, announce the completion.
5. Applicants shall be informed in writing on any stage of the process.

Article 7
Public competition

1. The public competition announcement shall remain open for fifteen (15) days. Should the number of received applications submitted within the said deadline be insufficient, the DBHR may propose to extend the application deadline to seven (7) more days.
2. If less than three (3) eligible candidates have applied for the announced job vacancy, the completion shall be reannounced. The eligible candidate shall be selected based on the reannounced competition, regardless of the number of applicants.

Article 8
Internal competition

1. A job vacancy shall firstly be advertised for internal competition among NAO personnel.
2. Internal competition announcement shall remain open for five (5) working days.
3. Documents required in the internal competition and already found in personal files may, at any time, be obtained from DBHR upon request of the candidate.
4. If less than three (3) candidates have applied in the internal competition, the application deadline shall be extended for two (2) more working days. Following the extension, procedures shall be carried on even with one eligible candidate.
5. If none of the candidates has been successful for the job position announced in the internal competition, then a public competition shall be announced.
6. Provisions applicable for public competition shall apply for internal competition as well.

Article 9
Content of the competition

1. The announcement for job vacancies should at least contain the following:
 - 1.1. Full name of NAO;
 - 1.2. Title of the job vacancy and reference number
 - 1.3. Classification and grade of the position;
 - 1.4 A brief job description;
 - 1.5 Criteria for the said job position;
 - 1.6 The period employment relationship is being established for;
 - 1.7. Information on how to obtain and submit the official application form;
 - 1.8. Information on documents to be attached to the application, which must include:
 - 1.8.1 Copy of ID of the Republic of Kosovo;
 - 1.8.2 Evidence on education background and work experience;
 - 1.8.3 Evidence of having not been convicted by a final decision;
 - 1.8.4 Evidence there is no disciplinary measure in force for dismissal from a public function (if applicable);
 - 1.9 Deadline on the closure of competition; and
 - 1.10. Other information deemed necessary for the respective job position.
2. The job vacancy announcement should contain the following note:

“The National Audit Office provides equal employment opportunities to all citizens of Kosovo and encourages candidates from all communities in Kosovo to apply.

Only the official completion form shall be taken into consideration. Applications submitted after the deadline is due shall not be considered at all, whilst uncompleted applications shall be rejected. Only eligible candidates shall be reached”.

3. If the competition contains technical or administrative errors, not related to the terms and criteria, they may be adjusted while the competition is still open. The notice on such adjustment shall be published in line with provisions of Article 6 of this Regulation.

Article 10 **Official application form**

1. Candidates should fill in the official application form, which can be obtained at the Headquarters of NAO, or downloaded from the official website.
2. Copies of documents required in the respective competition shall be attached to the application form.

Article 11 **Receipt and processing of application documents**

1. All applications submitted by the applicants physically or through mail shall be received by the Division for Documents Administration. Thereafter, applications shall be recorded in the Protocol Book and submitted to the DBHR.
2. DBHR shall manage the electronic system for applications submitted through emails. This form is equivalent to competing according to paragraph 1 of this Article. When a candidate applies electronically, he/she shall receive a confirmation on the submitted application.
3. DBHR shall prepare the list of candidates that have applied and, together with relevant documentations, submit it to the relevant Commission within (5) days from the competition deadline is due.

SUB CHAPTER III **APPOINTMENT OF EMPLOYEES IN THE AUDITOR GENERAL CABINET**

Article 12 **Employees in the Auditor General Cabinet**

1. The employment relationship of the staff of Cabinet is a relationship of trust with the Auditor General to whom the employee shall serve.
2. The employee of Cabinet shall be appointed by the Auditor General.
3. The employee of Cabinet shall be automatically released from office upon:
 - 3.1 termination of the Auditor General’s mandate;
 - 3.2 dismissal; and
 - 3.3 resignation

SUB CHAPTER IV
SELECTION PROCEDURES FOR POSITIONS FORESEEN IN ARTICLE 9.2 OF
THE LAW

Article 13

Selection procedures for position under Article 9.2 of the Law

1. The Auditor General shall select the Deputy Auditor General and Assistants of the Auditor General through public competition.
2. For the purpose of assessing the applications and progress of selection process, the Auditor General shall establish the Selection Commission consisting of three (3) members at least.
3. Within seven (7) days after having interviewed the short-listed candidates, the Commission shall provide the Auditor General with a summary report on the process outcomes, recommending the successful candidates for appointment.
4. Holders of the positions under Article 9.2 of the Law may be reappointed without limitation to the number of mandates, through regular competition procedures according to the provisions of the present Regulation.

SUB CHAPTER V
APPOINTMENT TO OTHER AUDIT MANAGEMENT POSITIONS

Article 14

Selection and duration of appointment

1. Following competition conducted under Article 8 of the present Regulation, the Auditor General shall appoint the head of audit department amongst the auditors, depending on the type and function of the department, according to Article 12 of the Regulation (NAO) on Internal Organisation and Systematisation of Job Positions, for a three-year term with possibility of reappointment.
2. Systematisation of appointees in certain audit department shall be made according to the needs for rotation of staff, as set forth in ISSAI 140 and Article 30 of the Regulation (NAO) on Internal Organisation and Systematisation of Job Positions.
3. By using the Expression of Interest procedure, the Auditor General shall appoint the audit team leader for a one-year term with possibility of reappointment.
4. When expression of interest is not sufficient in terms of number of candidates or if interested candidates have not shown a meritorious performance in the past, the Auditor General shall appoint to these positions those auditors that meet the respective criteria.
5. Following termination of appointment, or in case of dismissal, appointees shall resume office in the position they have entered the employment relationship for.

Article 15
Dismissal

1. The Auditor General shall dismiss the appointee according to Article 14 of the present Regulation, in case:
 - 1.1 the appointee does not demonstrate good performance, as per the score levels set in the appraisal process;
 - 1.2 of act for disciplinary procedures and measures;
 - 1.3 of reorganisation and restructuring of organisational units, accordingly;
 - 1.4 the need for such position ceases; and
 - 1.5 the appointee requests so.

SUB-CHAPTER VI
SELECTION PROCEDURES

Article 16
Selection Commission

1. The Selection Commission shall be established by the Auditor General, following termination of competition period.
2. The Commission shall consist of three (3) members, one of them being the chairman. As long as the circumstances will allow for, the Commission shall be gender and ethnically balanced and the members shall at least hold positions equivalent to the one announced in the competition.
3. Other persons employed in public institutions or non-governmental organisations registered in the Republic of Kosovo may be appointed members of the Commission.
4. When conducting selection procedures, the Selection Commission shall apply the provisions of the present Regulation.
5. DBHR shall be in charge of the coordination and progress of the selection process.

Article 17
Selection Procedures for testing of candidates

1. Selection Commission shall, within five (5) days after having received the applications from the DBHR, examine them according to the criteria established in the competition and shall thereafter prepare the list of candidates to be invited for the written test.
2. Regardless of paragraph 1 of this Article, written test shall not apply for job positions under Article 9.2 of the Law.

Article 18

Written test

1. Candidates shall be invited to written test within fifteen (15) days after the competition deadline is due.
2. Candidates shall be informed of the written test at least two days in advance of the test day. Communication shall be made through e-mail, telephone, and publication on NAO webpage.
3. The Commission shall prepare the written test. Its content shall remain confidential until candidates are told to open it on the test day. The total of scores from the written test is one hundred (100) points.
 - 3.1 Structure of written test:
 - 3.1.1 General knowledge (20%)
 - 3.1.2 Questions on skills and personality (30%)
 - 3.1.3 Questions related to the job position (50%)
 - 3.2 Formulation of questions
 - 3.2.1 Multiple choice questions;
 - 3.2.2 Essay.
4. The Commission shall prepare the answers bank and set the scoring norm for each answer given by the candidate.
5. Following the test, the Commission shall prepare, within five (5) days, the list with the scores achieved.
6. DBHR shall communicate the result individually through e-mail to each candidate having been subject to testing. The notice shall contain the information on the candidate's right of access to his/her test within two (2) days. Should any eventual mistake be identified, the Commission shall make the needed adjustments and inform the competing candidates thereon. Results shall also be displayed on the notice board of NAO as well as on the official website of NAO.
7. Only the candidates having obtained at least 50% of the written test scores shall be invited for the interview.
8. In the overall evaluation, the scores obtained from written test shall weight 60% of the total scores.
9. Through a notice of three (3) days in advance, representatives from civil society and the Trade Union may be invited to observe the selection procedures.

Article 19

Interview

1. Interviews shall be held within ten (10) days following closure of the competition or on the day of written test if applicable. Candidates shall be notified at least three (3) days in advance of the interview.

2. If a candidate cannot physically attend the interview, the Commission shall apply remote interviews.
3. The Commission shall prepare the interview questions and set a scoring norm with points for each answer given by the candidate. The total scores in the interview is (100) points.
 - 3.1 Content of the interview:
 - 3.1.1 Testing of personality and professional plans (15%);
 - 3.1.2 General institutional knowledge (15%);
 - 3.1.3 Questions on skills and abilities (30%); and
 - 3.1.4 Knowledge related to job position (40%).
4. When written test is applied, scores obtained by the interview shall weigh 40% of the total scores.
5. When written test is not applied, the Commission shall recommend a candidate who has obtained at least 60 scores from the interview.

Article 20
Final Report from the Commission

1. Within three (3) days from the conclusion of the interview process, the Selection Commission shall prepare the final report thereof and submit it to the DBHR. The report shall include, *inter alia*, the list of candidates ranking them by the total points scored, the recommendation on the successful candidate, or recommendation on repetition of the process should there be no such candidate.
2. The Director General shall prepare a summary on the process and submit it to the Auditor General together with the final report of the Commission. Upon Auditor General's confirmation, DBHR shall be authorised to publish the results.
3. The announcement on the successful candidate shall be displayed on the notice board and on NAO's official website. Each candidate shall be individually informed of the results through emails. The notice shall also communicate the candidate's right to appeal.

Article 21
Filing of complaints

1. Candidates unhappy with the list of candidates invited for the test and interview, and the results thereof, shall have the right to appeal within three (3) days from the day of notification.
2. Candidates unhappy with the final results shall have the right to appeal within seven (7) days from the day of notification. The appeal shall be addressed to the Complaints Commission of NAO.
3. Selection procedures shall be suspended at any stage of the process until submitted appeals are examined.
4. Regardless of the provisions under paragraphs 1 and 2 of this Article, the selection process shall be entirely or partly annulled should any process shortcomings be confirmed.

Article 22
Final Recruitment Procedure

1. Upon examination of allegations raised on the appeal, if any, issue a final decision shall be taken.
2. The selected candidate shall be invited by the DBHR to sign the employment relationship establishment act within thirty (30) days following final decision. Should the candidate for any reason during this period withdraw from signing, the next candidate listed in the final report shall be invited or a second announcement for the concerned competition shall be issued.

CHAPTER III
DUTIES AND RIGHTS FROM THE EMPLOYMENT RELATIONSHIP

SUB-CHAPTER I
ESTABLISHMENT OF THE EMPLOYMENT RELATIONSHIP

Article 23
Employment relationship establishment act

1. Employment relationship with Deputy Auditor General, Assistants Auditor General, and auditors shall be established upon employment contract.
2. Employment relationship with support staff shall be established upon Act of Appointment.

Article 24
Duration of Employment Acts

1. Job positions under Article 9.2 of the Law are termed positions and the duration of such employment contracts shall be five (5) years.
2. Employment contract of auditors, Act of Appointment of staff under Article 23.2 of the present Regulation, and employment contract of technical support staff shall be signed for indefinite term.
3. The duration of the employment relationship for positions in the Cabinet of the Auditor General shall be determined in the decision for appointment to those positions, i.e. until the Auditor General's mandate is due.
4. A regular job position under paragraph 2 of this Article may be manned for a period not longer than twelve (12) months should the need to replace a temporarily absent employee; implement certain projects; or temporarily hire due to heavy workload arise.
5. Competition for positions under paragraph 4 of this Article shall only be announced if budget is allocated in the respective category of payments. Assessment of candidates shall be made using the selection procedures for which the deadlines and rules defined in article 8 paragraphs 2 and 4, as well as Articles 16-19 of the present Regulation apply.

Article 25
Content of employment relationship establishment act

1. An act establishing the employment relationship shall be entered into in writing and signed by the Auditor General, or someone authorised by him/her, and the employee. It shall include the following:
 - 1.1. Data on NAO and title which the employment relationship is established for;
 - 1.2. Employee's personal data;
 - 1.3. Employment commencement date;
 - 1.4. Rights and duties arising from the employment relationship;
 - 1.5. Salary grade;
 - 1.6. Contract duration;
 - 1.7. Working hours.
2. Employment relationship establishment act for employees under Article 14.1 of the present Regulation shall be attached to the definite-term Employment Contract.
3. Employment relationship establishment act for employees under Article 14.3 of the present Regulation shall be supplemented with a special Act of Appointment in the respective position.

Article 26
Commencement of Work

The employee shall commence work on the day defined in the employment relationship establishment act.

Article 27
Probationary period

1. Probationary period for new employees in NAO shall be one (1) year. By the end of probationary period, NAO shall, based on the employee's performance assessment and suitability to perform, decide on:
 - 1.1 Confirming the employment relationship;
 - 1.2 Not confirming the employment relationship, thus terminating it.
2. During probationary period, NAO may terminate the employment relationship by a written notice sent seven (7) days in advance in case when the employee is considered not suitable to perform the tasks assigned to with the job position or due to misbehaviour at work.
3. During probationary period, the employee shall also be entitled to terminate the employment relationship with prior notification of seven (7) days.

Article 28
Objectives during the probationary period

1. On first day of work, the immediate supervisor shall provide the employee with the work plan, setting forth the objectives to be achieved within the probationary period.
2. Performance appraisal shall be made based on the established objectives.

Article 29

Interns

1. NAO may, in agreement with public institutions or after a competition, engage interns without entitlement to remuneration or other employment rights.
2. Internship may last six (6) months the most.

Article 30

Systematisation of employee in the job position

1. An employee shall be systemised in the job position it has entered the employment relationship for.
2. For the purpose of organising work in NAO and pursuant to internal acts, the employee may temporarily or for indefinite term be assigned to perform tasks he/she is qualified for.
3. In certain cases and until development of respective procedures for manning of a vacancy at management level, the Auditor General may assign an employee as acting officer for a duration of up to six (6) months.
4. The acting officer shall enjoy all rights and benefits for that job position.

Article 31

Temporary transfer

1. An employee may be temporarily transferred to another job position as the following:
 - 1.1 When it is in the institution's interest, up to six (6) months during two (2) years;
 - 1.2 To improve employees performance, up to three (3) months during two (2) years;
 - 1.3 For health conditions based on the decision of the competent commission, according to the legislation, for as long as necessary.
2. The employee may refuse the transfer when his/her health conditions, proven by medical report, make such transfer unfeasible.

Article 32

Permanent Transfer

1. Permanent transfer shall imply the compulsory appointment of the employee in another job position in NAO in case of:
 - 1.1 Inability to perform previously assigned tasks due to health conditions;
 - 1.2 Having to avoid a continuous conflict of interest, as stipulated in the legislation;
 - 1.3 Termination of suspension when he/she cannot get back to the previous job position.

Article 33

Transfer as a result of restructuring

If due to the restructuring of NAO, the previous job position of an employee ceases to exist, he/she shall be transferred to another job position that responds to his/her professional competence. A restructuring commission shall consider the transfer options for each employee

and propose the transfer to a position he/she meets the requirements for. The final transfer decision shall be taken by the Auditor General.

Article 34
Exercising of duties and work conditions

1. Employees shall exercise their duties in line with their job descriptions, terms, and other responsibilities foreseen in NAO's legislation and sub-normative acts.
2. Employees are obliged to apply high professional standards at work.
3. Employees shall be legally accountable should they fail to perform assigned tasks or violate other obligations.
4. NAO shall provide for organisational, technical, and occupational safety conditions for all categories of employees in line with legal requirements.

Article 35
Performance appraisals

Rules, procedures and deadlines for performance appraisals shall be set in the sub-normative act, in line with the principles of applicable legislation and taking into consideration the acts issued by INTOSAI.

SUB CHAPTER II
PROFESSIONAL DEVELOPMENT AND RIGHTS OF ASSOCIATION

Article 36
Movement of staff within the same category

1. Vacancies in the lower and middle management professional category are firstly manned from the staff of the same category, through the movement-within-category procedure.
2. Only employees of the same category shall be eligible to apply through the movement-within-category procedure.
3. The starting of competition procedure shall be announced for a period not shorter than five (5) days from the date set for the submission of applications.
4. Selection procedure shall be a competition one and shall be arranged by DBHR. For movement-within-category procedure shall be subject to internal competition provisions of Article 8 of the present Regulation.
5. Evaluation of interested candidates shall be carried out by an evaluation commission based on interviews with the candidates.

Article 37
Movement of staff within the professional category

1. Auditors shall be entitled to career development by moving within the professional category.

2. Auditors shall be moved according to their qualifications achievements defined by the Act for Classification of Job Positions and budget capacities of NAO.
3. DBHR keeps the list with respective records of each auditor according to the requirements for meeting the basic qualifications set out in the classification of job positions.
4. While moving auditors on equal terms under paragraph 2 of this Article, priority shall be given to those with longest auditing experience in NAO.

Article 38 Promotion

1. Employees with a regular employment relationship on indefinite term with NAO shall be entitled to rights of promotion. Promotion means advancing of staff from a lower position to a higher position.
2. Promotion is based on the existence of vacancies and is done in accordance with fulfilment of criteria established under the sub-normative act on classification of job positions and with the procedures foreseen in the present Regulation.
3. Vacancies for the purposes of promotion shall be announced if the respective salary budget is available, based on budget allocations, and if the need for manning such positions exists.
4. The promotion procedure shall be announced to begin in a period not shorter than five (5) days from the date set for the submission of the application.
5. The selection procedure is a competitive one and shall be organised by the DBHR. Provisions on internal competition under Article 8 of the present Regulation shall apply for the promotion procedure.

Article 39 Promotion procedures

1. The promotion selection procedure is a competitive one and shall be announced through internal competition.
2. Evaluation of interested candidates shall be done based on selection procedures for which Article 8 and Articles 16-19 of the present Regulation shall apply. In the end, the commission shall decide to:
 - 2.1. select the most successful candidate for the vacancy; or
 - 2.2. terminate the procedure with no selection made shouldn't any of the candidates be successful for the vacancy.

Article 40 Professional development of employees

Professional Development Plan shall be prepared by the DBHR in cooperation with respective departments and shall be approved by the Auditor General.

Article 41 Rights of Association

1. Employees shall have the right to be members of professional associations and trade unions, as long as their actions are not in conflict with provisions of the Code of Ethics and applicable legislation.
2. Employees shall be guaranteed freedom to organise and conduct union activities, without interference from a public body or organization.

SUB-CHAPTER III WORKING HOURS, BREAKS, AND ABSENCE FROM WORK

Article 42 Working hours

1. Working hours shall imply the time within which employees carry out assigned tasks. Full time work shall last eight (8) hours per day, i.e. forty (40) hours per week for five (5) working days, from Monday to Friday.
2. Working hours shall be 08:00 to 16:00.
3. Part-time employees shall enjoy all the rights and obligations arising from the employment relationship proportionate to the working hours, except for the annual leave which he/she enjoys fully.
4. Upon supervisor's request and for the purpose of implementing specific projects and tasks, employees shall temporarily work overtime not more than four (4) hours a day, i.e. twenty (20) hours a week and forty (40) hours a month.
5. The employee is obliged to respect the working hours and to be present at the workplace during the hours determined to perform in NAO.
6. The employee is obliged to inform the employer for any absence at work and take authorisation any time before leaving the workplace.
7. Unjustified absence from work or leaving the workplace without consent of the immediate supervisor shall be handled according to the provisions of this Regulation.

Article 43 Teleworking

1. In order to preserve public health, the Auditor General may allow teleworking for a limited period. For the purposes of this article, teleworking shall mean working from home, within working hours, by using information technology.
2. Conditions, manner and other circumstances for teleworking shall be regulated by a special act.

Article 44 Break during Working Hours

1. Employees shall be entitled to a daily break of sixty (60) minutes during working hours, from 12:00 to 13:00.
2. Break time mentioned in paragraph 1 of this Article shall be considered as time spent at work.

Article 45 Annual Leave

1. The employee shall be entitled to paid annual leave of 20 days for each calendar year, regardless of working either full-time or part-time.
2. The extension of annual leave shall be defined based on the work experience, whereby one day shall be added for every five (5) years of service.
3. Mothers with children up to three (3) years of age and single parents as well as persons with disabilities are entitled to additional two (2) working days off.
4. As a rule, employees shall use the annual leave in line with Annual Leave Plan, which is submitted to the DBHR by the end of January.
5. In setting the schedule for use of annual leave and in unpredicted circumstances, the justification provided by the employee shall be taken into account.
6. Annual leave can be used in two (2) or more parts. The main part shall be used for ten (10) days at least, whilst the remaining shall be used no later than 30th of June of the next calendar year. In specific cases and due to workload, this deadline may be extended as approved by the supervisor.
7. Unused annual leave shall not be compensated in money, unless the employment relationship of an employee is about to expire.
8. Employees cannot give up the right to use annual leave.
9. Employees establishing employment relationship for the first time shall be entitled to annual leave after six (6) consecutive months of labour proportionate to the months worked.
10. Pursuant to the Law on Official Holidays in Republic of Kosovo, official holidays that coincide in working days shall not be counted as annual leave days.
11. If an employee, during the use of annual leave gets sick, the sick leave shall not be counted in the annual leave.
12. DBHR shall prepare the standard leave application form. The request approved by employee's supervisor shall be submitted to the DBHR at least two (2) days before the leave is commenced.

Article 46 Sick Leave

When sick, the employee shall be entitled to sick leave according the applicable legislation.

Article 47
Notice of temporary disability to work

1. In case of sickness or temporary disability to work, the employee shall be obliged to inform the immediate supervisor at once or at least during the day of absence to work.
2. In case of severe illness or injury that prevents the employee from informing the supervisor according to paragraph 1 of this Article, the employee shall make all efforts to inform the supervisor as soon as possible.
3. The employee shall provide medical evidence justifying the absence from work. Evidence must be submitted to the immediate supervisor and DBHR no later than three (3) days after return to work.
4. DBHR shall keep accurate records on absence of all employees from work.

Article 48
Maternity leave

1. The employee shall have the right to maternity leave of twelve (12) months.
2. Upon submission of medical records, the employee may start the maternity leave up to forty-five (45) days ahead of the expected due date. In a period of twenty-eight (28) days before expected due date, the employer may, upon consent of the pregnant employee, request her to begin the maternity leave if the employer finds that the woman is not able to perform her tasks.
3. For the first six (6) months of maternity leave, remuneration shall be made by the employer on a compensation of 70% of the basic salary.
4. The next three (3) months of maternity leave shall be paid by the Government of Kosovo on a compensation of 50% of the average salary in Kosovo.
5. The employee shall have the right to extend her maternity leave for another three (3) months without payment.
6. If the employee does not wish to use the right to maternity leave from paragraphs 4 and 5 of this Article, she shall notify NAO no later than fifteen (15) days before the leave terminates.
7. If the mother dies or abandons the child before the maternity leave ends, the father of the child may take over the rights of the mother.

Article 49
Rights of the child's father

1. The rights established under Article 48 of the present Regulation shall also be exercised by the father of the child should the mother become ill, abandon the child, or die.

2. The father of the child shall have the right for:
 - 2.1. Five (5) days of paid leave after the birth of the child or adoption of a child;
 - 2.2. Two (2) weeks unpaid leave after the birth of the child or adoption of a child throughout the period the child has reached the age of three (3) years. The employee shall inform NAO on his intentions to take such leave, at least ten (10) days in advance.
3. The rights under paragraph 1 of Article 48 of the present Regulation shall also be exercised by the adopter of the child, i.e. guardian of the child, should both parents of the child die or abandon the child.

Article 50
Maternity leave on the loss of a child

1. If the employee gives birth to a stillborn child or if the child dies before the maternity leave ends, she is entitled to maternity leave according to the doctor's recommendation for as long as she needs to recover from the delivery and from the mental condition caused by the loss of the child, but not less than forty-five (45) days. For this time, she is entitled to all the maternity leave rights.
2. The employee may, under paragraph 1 of this Article, get back to work before the maternity leave ends.

Article 51
Breastfeeding rights

1. If maternity leave is not used after the six months and according to the respective applicable legal provisions, the breastfeeding employee shall have the right of a paid leave of two (2) hours per day, during working hours not including the regular break, from the sixth (6) month to one (1) year to breastfeed the baby.
2. The employee breastfeeding her baby for up to two (2) years shall, after the first year, have the right of paid leave of one (1) hour per day during the working hours, not including the regular break, to breastfeed the baby.
3. The employee shall use the paid leave of one (1) or two (2) hours per day at the beginning, in the middle, or by the end of the working day as agreed upon with the employer. She shall submit a written notice to the employers thereon together with the doctor's report confirming that the employee is breastfeeding.

Article 52
Absence from work for providing special care to a child

1. If a child is in need for special care due to severe health condition, i.e. if a child is permanently disabled, one of the parents shall, after termination of maternity leave, have the right to work part-time until the child reaches the age of two (2) years.
2. The protection and rights under paragraph 1 of this Article shall be exercised by the adopter, guardian of the child, should both parents of the child die or abandon the child.

3. The manner and procedure for exercising the rights under paragraphs 1 and 2 of this Article is stipulated in the provisions of the applicable legislation on material support to families of children with permanent disability.

Article 53
Paid Absence from work

1. An employee shall be entitled to a paid absence from work for:
 - 1.1. five (5) days in case of his/her wedding;
 - 1.2. five (5) days in case of the death of a close member of family;
 - 1.3. three (3) days for the birth of a child;
 - 1.4. up to three (3) working days due to force majeure;
 - 1.5. two (2) working days for voluntary blood donation;
 - 1.5. one (1) working day for moving out of residence.
2. The employee shall be given the possibility of justified absence during working hours due to the performance of civic-state duties.

Article 54
Unpaid Absence from work

1. The employee may, upon his/her request, be granted the unpaid leave.
2. Duration of unpaid leave shall be defined depending on valid duly justified reasons. Duly justified reasons shall be considered:
 - 2.1. Professional development or education;
 - 2.2. Medical treatment of the employee;
 - 2.3. Taking care of a family member in need, based on a medical report;
 - 2.4. Temporary transfer to another job position outside NAO.
3. Except for cases under sub-paragraph 2.1 and 2.2 of this Article, unpaid leave may last one (1) year the most.
4. For the unpaid leave period, all rights and duties of the employee from employment relationship shall cease, apart from the rights deriving from due payment of contributions by the employee.

Article 55
Suspension of job position

1. A job position shall be suspended for a certain period when:
 - 1.1. Temporary transfer of the employee outside NAO;
 - 1.2. Unpaid leave;
 - 1.3. Appointment to positions under Article 9, paragraph 2, of the Law and Articles 14 and 17 of the present Regulation for the respective duration of appointment; and
 - 1.4. Other cases as foreseen by the Law.
2. The employee, whose job position has been suspended pursuant to paragraph 1 of the present Article, shall have the right to return to the previous position or to another one within five (5) days after the suspension period terminates or shall be appointed to another job position in line with his/her professional qualification. If the employee refuses

appointment to the offered position, except for the reasons under Article 31, paragraph 2, of the present Regulation, he/she shall be dismissed from the employment relation.

SUB-CHAPTER IV SALARY AND OTHER REMUNERATIONS

Article 56 Salary and other compensations

1. The employee shall be entitled to a salary as stipulated in the employment contract, in line with sub-legal acts of NAO and applicable laws.
2. The employee shall be entitled to a salary remuneration as the following:
 - 2.1. Paid leave
 - 2.2. Official holidays;
 - 2.3. Annual leave;
 - 2.4. During training and professional development, when sent by NAO; and
 - 2.5. During the exercise of unpaid public functions.
3. For each category of job positions, the Auditor General shall define the basic salary through a special act. To this end, the level of job responsibilities, complexity of tasks, level of professional qualifications required to perform the tasks, experience, and leadership/supervisory responsibility shall be taken into account.
4. Due to the complexity of tasks and responsibilities, employees may be assigned to specific allowances in line with budget allocations.
5. Employees shall be entitled to an additional allowance of 0.5% of the basic salary for each full year of work experience.
6. For every ten (10) years of uninterrupted work in NAO, the employee shall receive a jubilee payment of 50% of his/her salary. If the average salary in Kosovo is higher than the 50% of the employee's salary, the later shall be remunerated with the average salary.
7. Upon retirement, the employee shall have the right to a farewell payment of three (3) monthly salaries received in the last month.
8. In the event of the death of employee, close members of his/her family he/she has been providing for shall be entitled to solidarity assistance consisting of two (2) salaries received in the last month.
9. For overtime work, the employee shall be entitled to a remuneration based on the following percentage of the basic salary:
 - 9.1. 30 % per hour for overtime work;
 - 9.2. 50 % per hour for working during holidays; and
 - 9.3. 50 % per hour for working during weekend.
10. Remunerations for overtime work pursuant to paragraph 9 of this Article shall exclude each other.

11. Compensation shall consists of days off or money, within budget capacities, and will be used within sixty (60) days.

Article 57
Compensations for business travels abroad

1. Employees shall be entitled to the right of compensation for subsistence expenses incurred on business travel (food, accommodation, and travel) and per diems.
2. Subsistence expenses shall be compensated in accordance with rules applicable to the other state bodies as well.

Article 58
Compensations for business travels within the country

1. Employees shall have all expenses incurred while working outside of NAO head office covered.
2. Compensation of subsistence expenses shall be made in line with applicable acts of NAO.

Article 59
Compensation for Occupational Injuries

In case of injuries sustained whilst on duty, the employer shall be obliged to provide the injured employee with assurance on compensation of expenses incurred thereon according to the applicable legislation.

Article 60
Damage compensation by the employee

1. Should the employee cause any damage to NAO, either deliberately or due to neglect, he/she shall be obliged to compensate the damage.
2. When the damage is caused by a number of employees, each one of them shall be deemed responsible for the amount of damage they have caused.

SUB-CHAPTER V
OCCUPATIONAL PROTECTION AND SAFETY

Article 61
Protection of motherhood

1. The employee during pregnancy and mother of a child under the age of three (3) years shall not be obliged to work longer than the full-time working hours.
2. Single-parent employee with a child under the age of three (3) years, and/or a child with serious disability, shall not be obliged to work longer than full-time working hours.
3. The rights under paragraph 1 of this Article may be exercised by the adopting parent or guardian of the child in case both parents have died or abandoned it.

Article 62

Absence from work due to unsafety and health protection

1. Upon decision of state-authorized body or NAO-authorized body, due to unsafety and/or protection of health at work, the employee shall be entitled to absence from work.
2. During temporary absence from work out of unsafety reasons, the employee shall be entitled to the right of remuneration with the salary which he/she would have received had he/she worked.

Article 63

Prohibition on Termination of Contract

During pregnancy, maternity leave and absence from work for taking care of a child with special needs, NAO cannot terminate the contract with the employee.

SUB-CHAPTER VI

TERMINATION OF EMPLOYMENT RELATIONSHIP

Article 64

Termination of Employment Relationship

1. The Employment relationship shall be terminated in any of the following ways:
 - 1.1. By legal power;
 - 1.2. As agreed by NAO and the employee; and
 - 1.3. Unilaterally either by NAO or the employee.

Article 65

Termination of employment relationship by legal power

1. Employment relationship shall be terminated by legal power:
 - 1.1 by the death of the employee;
 - 1.2 with the expiry of the contract duration;
 - 1.3 upon submission of a final decision proving the loss of ability to perform;
 - 1.4 when the employee reaches the retirement age;
 - 1.5 when the employee is sentenced by a final decision to hold effective imprisonment for three (3) months or more for any criminal offense;
 - 1.6 by a final decision of the competent court for termination of the employment; and
 - 1.7 other cases as specified by applicable laws.

Article 66

Unilateral termination of the employment relationship by the employee

1. The employee shall be entitled to the right to terminate unilaterally the employment relationship by resignation.
2. The employee hired on a fixed-term contract shall inform NAO in writing of his/her resignation fifteen (15) calendar days in advance, whilst the career employee shall give notification thirty (30) calendar days in advance.

3. Resignation shall become effective from the day of its submission.

Article 67

Unilateral termination of the employment relationship by NAO

1. The CAO may terminate the employment relationship, with a period of notification, when:
 - 1.1 Transfer to another job position under in terms of Article 35 of the present Regulation has not occurred;
 - 1.2 The employee has lost the ability to perform or declared disabled to work by the competent disabilities commission;
 - 1.3 The imposed disciplinary measure for termination of employment relationship becomes final under the provisions of the present Regulation;
 - 1.4 Is given unsatisfactory assessment in his/her performance appraisal for two (2) consecutive times.
2. NAO may terminate the employment relationship under sub-paragraph 1.4 of this Article only when the employee, having received the lowest scores in his/her performance appraisal, has been given additional twelve (12) months to improve the performance.

Article 68

Procedure ahead of termination of the employment relationship

1. NAO may deny employee's access to its premises during the period of notification, i.e. prior to terminating the employment relationship.
2. NAO is obliged to pay the salary and other allowances up to day the employment relationship is terminated.

Article 69

Decision to terminate the employment relationship

Decision to terminate an employment relationship shall be issued in writing and shall include the reasons thereon. This decision becomes final the day it is submitted to the employee.

Article 70

Temporary Suspension from Work, compensation and duration

1. NAO may temporarily suspend an employee when:
 - 1.1 An indictment is filed against the employee due to suspicion of deliberate commission of a criminal offense;
 - 1.2 The employee is being held to pre-trial detention; and
 - 1.3 Commits serious violations of duties, as outlined in the applicable legislation; his presence could damage the development of disciplinary proceedings or NAO's credibility until conclusion of the disciplinary proceedings.
2. During the temporary suspension, the employee shall be entitled to salary compensation of 50%.
3. Temporary suspension under paragraph 1 of the present Article may last no longer than six (6) months, within which period the employer shall be obliged either to return the

employee to work or terminate the employment relationship according to the terms outlined in the present Regulation and applicable legislation.

4. The employee shall return to work, according to paragraph 3 of the present Article, when the violation does not:
 - 4.1 Relate to the task in the NAO or when it has been committed outside the institution and does not affect the credibility and reliability of NAO work;
 - 4.2 Relate to previous work in other public institutions and does not in any way affect the credibility of NAO.
5. If the employee returns to work according to paragraph 4 of this Article, the Auditor General may appoint the employee to a lower job position until criminal proceedings is completed and the judgment becomes final.

CHAPTER IV TRANSITIONAL AND FINAL PROVISIONS

Article 71 Transitional provisions

1. Until issuance of acts for implementing the present Regulation, acts deriving from the Regulation (NAO) no.03/2020 on employment relationship shall apply.
2. The extension and completion of competitions, announcements and other procedures that have been initiated before entry into force of the present Regulation shall be done according to the provisions of the present Regulation.

Article 72 Acts for Implementation of the Regulation

1. For the purpose of implementing the present Regulation, needed acts shall be issued.
2. Individual acts deriving from the present Regulation shall be signed by the Auditor General.
3. DBHR shall create and manage the personnel file of each employee (individual file) in accordance with applicable legislation on personal data protection.

Article 73 Final provisions

All individual acts derived from Regulation (NAO) No.03/2020 whereon employment relationship has been established shall, within thirty (30) days, be aligned to the provisions of the present Regulation and sub-normative acts for internal organisation and classification of job positions.

Article 74 Interpretation of provisions of the Regulation

In the event of eventual ambiguities while interpreting provisions of the present Regulation, the Auditor General shall make the final interpretation thereon.

Article 75
Amending and supplementing the Regulation

The present Regulation shall, at any time, be amended and supplemented by the Auditor General.

Article 76
Abrogating Provisions

Upon entry into force of the present Regulation, Regulation (NAO) No. 03/2020 on Employment Relationship shall be abolished.

Article 77
Entry into force

The present Regulation shall enter into force the day it is published on the Official Gazette of the Republic of Kosovo.

Prishtina, 16 September 2021.

Vlora Spanca

Auditor General