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Class	Group	Account	Sub account	Description
4				EXPENDITURES
	40			Wages and allowances
		401		Wages
			4011	Basic wages
			401110	Basic wages -public officials
			401120	Basic wages- civil servants
			401130	Basic wages - Other staff
			401140	Basic wages - workers in DCM
			401150	Basic wages - teachers abroad
			401160	Temporary employment
			4012	Wage supplements
			401210	Wage for overtime
			401220	Wage for holidays
			401230	Wage for night shifts
			401240	Wage for on-call
			401250	Wage supplement for managerial personnel
			401290	Other wage supplements
			4013	Employee deductions
			401310	Personal income tax from wage
			401320	Personal income tax from allowances
		402		Social Security Contributions
			4021	Contributions to the Pension Fund
			402110	Basic contributions for PDI
			402120	Contributions for reduced years of service
			402190	Other contributions to the Pension and Disability Insurance Fund
			4022	Contributions to the Health Fund
			402210	Basic contributions to the Health Fund
			402220	Basic contribution for occupational disease
			402290	Other contributions to the health fund
			4023	Contributions to the Employment Agency
			402310	Basic contributions to the Employment Agency
			402390	Other contributions to the Employment Agency
		403		Other contributions from wages
			4031	Other contributions
			403110	Other contributions
		404		Allowances
			4041	Allowances
			404110	Annual leave allowance
			404120	Fieldwork allowance

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	404130	Family separation allowance
	404140	On-call allowance
	404150	Allowances for municipal council advisors
	404190	Other allowances
41		Reserves and undefined expenditures
411		Funding of new programs and subprograms
	4111	Funding of new programs and subprograms
	411110	Funding of new programs and subprograms
412		Permanent reserve (unforeseen expenditures)
	4121	Permanent reserve (unforeseen expenditures)
	412110	Permanent reserve (unforeseen expenditures)
413		Current reserves (various expenditures)
	4131	Current reserves (various expenditures)
	413110	Current reserves (various expenditures)
414		Reserves for Capital Expenditures
	4141	Capital Reserves
	414100	Capital Reserves - Purchase of Land
	414110	Capital Reserves -Purchase of Buildings and Structures
	414120	Capital reserves - Purchase of equipment and machines
	414130	Capital reserves - Purchase of furniture
	414140	Capital reserves - Purchase of vehicles
	414150	Capital reserves - Purchase of infrastructure
	414170	Capital reserves - Purchase of other tangible assets
	414180	Capital reserves - Purchase of intangible assets
42		Goods and services
420		Travel and subsistence expenditures
	4201	Travels in the country (Non-Training)
	420110	Travel in the country - food allowance (per diem allowance)
	420120	Travel in the country - transportation expenditures
	420130	Travel in the country - accommodation
	420140	Travel in the country - incidental expenditures
	420150	Travel Allowance for Employee to and from work
	4202	Travel abroad (Non-Training)
	420210	Travel abroad - food allowance (per diem allowance)
	420220	Travel abroad - transportation expenditures
	420230	Travel abroad - accommodation
	420240	Travel abroad - incidental expenditures
	420250	Travel abroad - Travel insurance
	4203	Travel in the country (Training)
	420310	Travel in the country - food allowance (per diem allowance)
	420320	Travel in the country - transportation expenditures
	420330	Travel in the country - accommodation
	420340	Travel in the country - incidental expenditures

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4204		Travel abroad (Training)
	420410	Travel abroad - food allowance (per diem allowance)
	420420	Travel abroad - transportation expenditures
	420430	Travel abroad - accommodation
	420440	Travel abroad - incidental expenditures
	420450	Travel abroad - Travel insurance
421		Utilities, electricity, heating, communication and transport
	4211	Utilities and electricity
		421110 Electricity
		421120 Water and sanitation
		421130 Trash and Recycling
		421140 City rent
		421150 Medical waste
		421190 Other utility fees and services
	4212	Heating
		421210 Central heating
		421220 Wood
		421230 Coal
		421240 Liquid fuels
		421250 Gas
		421290 Other heating materials
	4213	Communication services
		421310 Mail Services
		421320 Telephone Services
		421330 Internet Services
		421390 Other communication expenses
	4214	Transport services
		421410 Fuels and oils (motor vehicles)
		421420 Registration of motor vehicles
		421430 Transportation of goods
		421440 Transportation of people
423		Materials and small inventory
	4231	Administrative materials
		423110 Office Supplies
		423120 Magazines, newspapers and other publications for use by employees
		423190 Other administrative materials
	4233	Textiles and Shoes
		423310 Uniforms
		423320 Shoes
		423330 Linens
	4234	Food products and beverages
		423410 Food products and beverages

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4235		Pharmaceuticals and Medical Supplies
	423510	Medications
	423520	Vaccines
	423530	Dental Supplies
	423540	Orthopedic devices and implants
	423550	Sanitary materials
	423590	Other Medical Supplies
4236		Educational materials
	423610	Teaching and educational aids
	423620	Classroom supplies
4237		Repair and maintenance materials
	423710	Hygiene products
	423720	Materials for various repairs
4238		Inventory and packaging
	423810	Inventory
	423820	Packaging
	423830	Spare Parts
4239		Other special purpose supplies
	423910	Other special purpose supplies
	423990	Other supplies
424		Repair and routine maintenance
4241		Repair and routine maintenance of vehicles
		Repairs and Maintenance of light vehicles (including spare parts, tires)
	424110	
	424120	Repairs and servicing of freight vehicles
	424130	Repairs and servicing of aircrafts and helicopters
	424140	Repairs and servicing of vessels
	424190	Repairs of other vehicles
4242		Repair and routine maintenance of facilities
	424210	Maintenance of facilities
	424220	Services for the protection of facilities
	424230	Disinfection, fumigation and pest control
	424240	Maintenance of hygiene in facilities
4243		Repairs and routine maintenance of facilities
	424310	Maintenance of bridges
	424320	Maintenance of highways, streets and roads
	424330	Maintenance of airports
	424390	Maintenance of other buildings
4244		Repair and maintenance of furniture, equipment and machinery
	424410	Repairs and maintenance of furniture
	424420	Repairs and maintenance of software
	424430	Repairs and maintenance of hardware
	424440	Repairs and maintenance of machinery

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	424450	Repairs and maintenance of other equipment
4245		Maintenance of green areas
	424510	Maintenance of green areas around facilities
	424590	Maintenance of parks and other green areas
4246		Demolition of buildings
	424610	Demolition of buildings
425		Contractual services
4251		Rental of space and equipment
	425110	Rental of office premises
	425120	Rental of warehouse space
	425130	Rent a other type of premises
	425140	Rental of office equipment
	425150	Rental of motor vehicles
	425190	Rental of other and special purpose equipment
4252		Banking and insurance services
	425210	Bank fees
	425220	Bank commission
	425230	Insurance of employees (accidents, life)
	425240	Insurance against injury and disability
	425250	Insurance of real estate and rights
	425260	Insurance of motor vehicles
	425270	Insurance of aircrafts
	425290	Other financial services
4253		Court and Legal Services
	425310	Legal services
	425320	Forensics
	425330	Court interpreters
	425340	Forensic Expertise
	425350	Court courier services
	425360	Payment of court fees
4254		Health services
	425410	Payments for healthcare organizations by the Ministry of Health
	425420	Primary Health Care
	425430	Specialized consultative health care
	425440	Hospital services
	425450	Medical services abroad
	425460	Orthopedic Services
	425490	Other health services
4255		Agricultural and Veterinary services
	425510	Veterinary services
	425520	Pest control in agriculture
	425530	Relocation of animals
	425540	Destruction of sick and harmful animals

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	425550	Agricultural production services
4256		Environmental and Planning Services
	425610	Services for protection of waters, rivers and lakes
	425620	Meteorological and Hydrometeorological observations
	425630	Water and air quality testing
	425640	Development of spatial and urban plans
4257		Contractual services related to education
	425710	Training about technical culture
	425720	Curriculum and syllabus development services
	425730	Short course instructors
	425740	Extra-curricular activities
	425750	Services for off-site educational activities
	425760	Transportation services in education
	425790	Other educational services
4259		Other contractual services
	425910	Interpreters
	425920	Copying, printing and publishing services
	425930	Scientific research (including statistical research)
	425950	Payments for the use of private property in defense sector
	425960	Broadcasting MRTV programs via satellite
	425970	Consultancy services
	425980	Accounting Services
	425990	Contractual service-agreements
426		Other current expenditures
4261		Membership fees in organizations
	426110	Membership fees in international organizations
	426120	Membership fees in domestic organizations
4263		Seminars and Conferences
	426310	Organizing Seminars and Conferences
	426320	Participating in Seminars and Conferences
4264		Publishing announcements
	426410	Publishing announcements
4269		Other operating expenditures
	426990	Other operating expenditures
427		Temporary employments
4271		Temporary employments
	427110	Temporary employments
428		Promotional Materials and Services
4281		Promotional Materials and Items
	428110	Promotional Materials and Items
	428120	Catering Services
	428130	International Promotions and Fairs

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	428140	Representation expenditures
43		Current transfers to extra-budgetary funds
	431	Transfers to the Pension and Disability Insurance Fund
	4311	Transfers to the Pension and Disability Insurance Fund stipulated by law
	431110	Transfers to the Pension and Disability Insurance Fund stipulated by law
	4319	Other transfers to the Pension and Disability Insurance Fund
	431910	Other transfers to the Pension and Disability Insurance Fund
432		Transfers to the Employment Agency
	4321	Transfers for unemployed persons registered with the Employment Agency
	432110	Transfers for unemployed persons registered with the Employment Agency
	4329	Other transfers to the Employment Agency
	432910	Other transfers to the Employment Agency
433		Transfers to the Health Insurance Fund
	4331	Contribution for health insurance for unemployed persons
	433110	Contribution for health insurance for unemployed persons
	4332	Contribution for health insurance for pensioners
	433210	Contribution for health insurance for pensioners
	4339	Other transfers to the Health Insurance Fund
	433910	Other transfers to the Health Insurance Fund
44		Current transfers to local government units
	441	Grants from VAT
	4411	Grants from VAT
	441110	Grants from VAT
442		Earmarked grants
	4421	Earmarked grants for special purposes
	442110	Earmarked grants for special purposes
	4424	Grants for territorial firefighting units
	442410	Grants for territorial firefighting units
	4429	Other earmarked grants
	442910	Other earmarked grants
443		Block grants - Education
	4431	Block grants - Primary
	443110	Block Grants - Primary Salaries
	443120	Block grants - Primary Operating
	4432	Block grants - Secondary
	443210	Block Grants - Secondary Salaries

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	443220	Block grants - Secondary Operating
444		Block Grants - Social Care
	4441	Block Grants - Elderly Centers
	444110	Block Grants - Elderly Centers Salaries
	444120	Block Grants - Elderly Centers Operating
4442		Block Grants - Child Care
	444210	Block Grants - Child Care Salaries
	444220	Block Grants - Child Care Operating
445		Block Grants - Cultural Activities
	4451	Block Grants - Libraries
	445110	Block Grants - Library Salaries
	445120	Block Grants - Library Operating
4452		Block Grants - Culture Centers
	445210	Block Grants - Culture Centers Salaries
	445220	Block Grants - Culture Centers Operating
4453		Block Grants - Museums
	445310	Block Grants - Museum Salaries
	445320	Block Grants - Museum Operating
446		Block Grants - Firefighters
	4461	Block Grants - Firefighters
	446110	Block Grants - Firefighter Salaries
	446120	Block Grants - Firefighter Operating
449		Grants for delegated competencies
	4491	Grants for delegated competencies
	449110	Grants for delegated competencies
45		Interest payments
	451	Interest payments towards external (non-resident) creditors
	4511	Interest payments to the multi-national creditors
	451110	Interest payments to the International Monetary Fund
	451120	Interest payments the World Bank
	451130	Interest payments to the International Development Association (IDA)
	451140	Interest payments to the International Fund for Agricultural Development (IFAD)
	451150	Interest payments the Council of Europe Development Bank (CEB)
	451160	Interest payments to European Investment Bank (EIB)
	451170	Interest payment to European bank for Reconstruction and Development (EBRD)
	451180	Interest payments to European Union

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	451190	Interest payments to other multilateral creditors
4512		Interest payments to the bilateral creditors
	451210	Interest payments to the Paris Club of Creditors
	451220	Interest payments to German Development Bank (KfW)
	451230	Interest payments to Dzajka
	451290	Interest payments to other bilateral creditors
4513		Interest payments to private creditors
	451310	Interest payments for Eurobonds
	451320	Interest payment for other securities issued on international financial markets
	451330	Interest payments to international investment banks
	451340	Interest payments to the London Club of Creditors
	451390	Interest payments to other private creditors
452		Interest payments to resident creditors
4521		Interest payments on government securities
	452110	Interest payments on treasury bills
	452120	Interest payments on government bonds
	452130	Interest payments on structural bonds
4522		Interest payments on loans from resident creditors
	452210	Interest payments on short-term loans from commercial banks
	452220	Interest payments on long-term loans from commercial banks
	452230	Interest payments on short-term loans from other financial institutions
	452240	Interest payments on long-term loans from other financial institutions
453		Interest payments to other levels of government
4531		Interest on short-term borrowing from the central budget
	453110	Interest on short-term borrowing from the central budget
4532		Interest on late VAT repayment
	453210	Interest on late VAT repayment
46		Subsidies and Transfers
460		Transfers for Called Guarantee Payments
4601		Transfers for Called Guarantee Payments for Non-Resident Creditors
	460110	Transfers for Called Guarantee Payments for Non-Resident Creditors
4602		Transfers for Called Guarantee Payments for Resident Creditors
	460210	Transfers for Called Guarantee Payments for Resident Creditors
461		Subsidies to public companies

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4611		Subsidies to public non-financial enterprises
	461110	Subsidies for prices
	461120	Subsidies for rail traffic
	461130	Subsidies for public utilities
	461140	Subsidies to bankruptcy companies
	461150	Subsidies to public media
	461190	Subsidies to other institutions
4612		Subsidies to public financial enterprises
	461210	Subsidies to public financial enterprises
462		Subsidies to private enterprises
4621		Subsidies to private non-financial enterprises
	462110	Subsidies to private non-financial enterprises
4622		Subsidies to private financial enterprises
	462210	Subsidies to private financial enterprises
463		Transfers to Non-governmental Organizations
4631		Transfers to Non-governmental Organizations
	463110	Transfers to associations of citizens and foundations
	463120	Transfers to sport clubs
	463130	Transfers to the Macedonian Olympic Committee
	463140	Transfers to organizations that provide care for elderly and handicapped children
	463160	Transfers to humanitarian organizations
	463170	Transfers to political parties
	463190	Other Transfers to Non-Governmental organizations
464		Miscellaneous Transfers
4641		Scholarships
	464110	Student scholarships
	464120	Scholarships to support young talents
	464130	Scholarships for postgraduate studies
	464140	Student scholarships for primary pupils
	464150	Scholarships for secondary pupils
4642		Support for dormitories
	464210	Payments for accommodation of secondary school students
	464220	Payments for accommodation of primary school students
	464230	Student dormitory payments
4643		Other school related benefits
	464310	Payment for food to children with special needs
	464320	Payments for transportation for children with special needs
4644		State awards and decorations
	464410	State awards
	464420	State decorations

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4649		Other miscellaneous transfers
	464910	Payment under court decisions
	464920	Conscription allowance
	464930	Payments for wrongful convictions
	464940	Transfers for the Retirement of Employees
	464950	Subsidies for house-apartment
	464990	Other transfers
465		Payment based on enforcement documents
	4651	Payment based on enforcement documents
	465110	Principal debt based on enforcement documents
	465120	Interest based on enforcement documents
	465130	Expenses based on enforcement documents
	4652	Payment based on judgments of the Court of Human Rights, Strasbourg
	465210	Payment based on judgments of the Court of Human Rights, Strasbourg
	4653	Payment based on court settlements
	465310	Principal debt based on court settlements
	465320	Interest based on court settlements
	465330	Expenses based on court settlements
466		Agriculture Subsidies
	4661	Agriculture Subsidies for Crop Production
	466110	Agriculture Subsidies for Tobacco
	466120	Agriculture Subsidies for Crops
	466130	Agriculture Subsidies for Vegetables
	466140	Agriculture Subsidies for Vineyards
	466150	Agriculture Subsidies for Fruit
	466160	Agriculture Subsidies for Production of Seeds and Seed Materials
	466190	Other Subsidies in Crop Production
	4662	Agriculture Subsidies for Livestock and Fish
	466210	Agriculture Subsidies for Cattle
	466220	Agriculture Subsidies for Sheep
	466230	Agriculture Subsidies for Goats
	466240	Agriculture Subsidies for Bees
	466250	Agriculture Subsidies for Pigs
	466260	Agriculture Subsidies for Poultry
	466270	Agriculture Subsidies for Fisheries and Aquaculture
	466290	Agriculture Subsidies for Other
	4663	Agriculture Subsidies for Agribusiness Support

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	466310	Agriculture Subsidies for Interest Rates
	466320	Agriculture Subsidies for Young New Farmers
	466330	Agriculture Subsidies for New Women Farmers
	466340	Agriculture Subsidies for Fuel
	466350	Agriculture Subsidies for Women Farmers on Maternity Leave
	466360	Agriculture Subsidies for Insurance Policies
4664		International Export Activities for Agriculture
	466410	Agriculture Research And Development
	466490	Other Agriculture Promotions
4669		Agriculture Subsidies Other
	466990	Agriculture Subsidies Other
467		State Assistance for domestic companies
	4671	State Assistance for domestic companies
	467110	State Assistance for domestic companies
468		State Assistance for foreign companies
	4681	State Assistance for foreign companies
	468110	State Assistance for foreign companies
469		Refund of VAT for equipment purchased from donations
	4691	Refund of VAT for equipment purchased from donations
	469110	Refund of VAT for equipment purchased from donations
47		Social benefits
	471	Social benefits
	4711	Family benefits
	471110	Social financial assistance
	471120	Permanent financial assistance
	471130	Financial assistance for help and care
	471140	Healthcare for social assistance beneficiaries
	471150	Allowance for part-time work
	471160	One-time financial assistance and assistance in kind
4712		Social assistance for children
	471210	Child benefit
	471220	Special child benefit
	471230	Assistance for newborns - Baby bonus
	471240	Assistance for children without parents and parental care
	471250	Payments for education, care, holiday and recreation
	471260	Child benefit for children
	471270	Right to housing
	471280	Allowance for accommodation and care in a foster family
	471290	Accommodation in institutions for children without parents and parental care
4713		Social assistance for people with disabilities

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	471310	Assistance to people with physical and mental disabilities
	471320	Daily and temporary care
4714		Social assistance for elderly people
	471410	Social assistance for elderly people
4715		Social assistance for refugees and asylum seekers
	471510	Assistance for asylum seekers
	471520	Assistance for refugees from other states
	471530	Assistance for internally displaced people
4716		Assistance related to the defense
	471610	Benefits for families whose breadwinner is serving in the Army
		Assistance for disabled veterans and persons who were political prisoners
	471620	
	471630	Assistance for civilian invalids
4719		Other social benefits
	471910	Payments to convicts
	471920	Food for the homeless and other social assistance beneficiaries
	471930	Funeral expenses for social assistance beneficiaries
	471990	Other social benefits
472		Payments from the Pension and Disability Insurance Fund
4721		Pension Payments from the Pension and Disability Insurance Fund
	472110	Pension Payments from the Pension and Disability Insurance Fund
4722		Payments to people with disabilities from the Pension and Disability Insurance Fund
		Payments to people with disabilities from the Pension and Disability Insurance Fund
	472210	Disability Insurance Fund
4723		Payment on the grounds of mandatory fully funded pension insurance
		Payment on the grounds of mandatory fully funded pension insurance
	472310	insurance
4724		Contributions for health insurance of pensioners
	472410	Contributions for health insurance of pensioners
4729		Other payments from the Pension and Disability Insurance Fund
	472910	Payments to the Solidarity Fund for deceased pension beneficiaries
	472920	Other payments from the Pension and Disability Insurance Fund
473		Payments of benefits from the Employment Agency
4731		Unemployment benefits
	473110	Unemployment benefits
4732		Allowances for re-qualification (reskilling and upskilling)
	473210	Allowances for re-qualification (reskilling and upskilling)
4733		Allowances for hiring people with disabilities
	473310	Allowances for hiring people with disabilities

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4734		Contributions for health insurance of unemployed persons
	473410	Contributions for health insurance of unemployed persons
4735		Contributions for pension insurance of unemployed persons
	473510	Contributions for pension insurance of unemployed persons
4739		Other payments from the Employment Agency
	473910	Other payments from the Employment Agency
474		Payments of allowances from the Health Insurance Fund
4741		Sick leave allowance
	474110	Sick leave allowance
4742		Travel allowance for treatment abroad
	474210	Travel allowance for treatment abroad
4743		Maternity allowance
	474310	Maternity allowance
4749		Other health insurance allowances
	474910	Other fees for health insurance
48		Capital expenditures
480		Land
4801		Land
	480110	Land
	480120	Compensation for expropriated property
	480130	Subsoil assets
	480140	Basic geological research
	480190	Other natural resources
481		Buildings and Structures
4811		Residential Administrative Buildings
	481110	Preparing projects including the design of residential buildings
	481120	Purchase or construction of new residential buildings
	481130	Reconstruction of residential buildings
4812		Commercial Administrative Buildings
	481210	Preparing projects including the design of commercial buildings
	481220	Purchase or construction of new commercial buildings
	481230	Reconstruction of commercial buildings
4813		Other Facilities and Monuments
	481310	Preparing projects including design of other buildings
	481320	Construction of other buildings
	481330	Reconstruction of the other buildings
	481350	Preparing projects including design of monuments
	481360	Construction of monuments

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	481370	Reconstruction of monuments
482		Equipment and Machinery
	4821	Purchase of equipment
	482100	Purchase of agricultural equipment
	482110	Purchase of office equipment
	482120	Purchase of medical equipment
	482130	Purchase of laboratory and research equipment
	482140	Purchase of telecommunications and video equipment
	482150	Purchase of kitchen equipment
	482160	Purchase of equipment for heating and air conditioning
	482170	Purchase of geodetic equipment
	482180	Purchase of equipment for aircrafts and watercraft
	482190	Purchase of other equipment
	4822	Purchase of IT equipment
	482210	Purchase of computers
	482220	Purchase of IT servers
	482290	Purchase of other IT equipment
	4823	Purchase of machinery
	482310	Purchase of agricultural machinery
	482320	Purchase of construction machines
	482340	Purchase of other machines
	4824	Strategic goods
	482410	Purchase of food products
	482420	Purchase of industrial products
	482430	Purchase of medicine and medical supplies
	482440	Purchase of fuel and fuel-related products
	482450	Other strategic reserves
483		Furniture
	4831	Purchase of furniture
	483110	Purchase of office furniture
	483120	Purchase of classroom furniture (excludes 483130)
	483130	Purchase of kindergarten and nursery furniture
	483140	Purchase of medical furniture
	483190	Purchase of other furniture
484		Vehicles
	4841	Purchase of transportation vehicles for administrative purposes
	484110	Purchase of passenger vehicles for administrative purposes
	484120	Purchase of vans
	484130	Purchase of buses
	484190	Purchase of other vehicles for administrative purposes
	4842	Purchase of special-purpose vehicles
	484210	Purchase of trucks
	484220	Purchase of medical vehicles

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	484230	Purchase of firefighter vehicles
	484240	Purchase of defense vehicles
	484250	Purchase of trains and trams
	484260	Purchase of agricultural vehicles
	484270	Purchase of construction vehicles
	484290	Purchase of other special-purpose vehicle
4843		Purchase of aircraft
	484310	Purchase of airplanes
	484320	Purchase of helicopters
4844		Purchase of watercraft
	484410	Purchase of watercraft
4849		Purchase of other vehicles
	484910	Purchase of other vehicles
485		Infrastructure
4851		Transport Infrastructure
	485110	Preparing design of streets, roads highways and bridges
	485120	Construction of streets, roads and highways
	485130	Reconstruction of streets, roads and highways
	485150	Construction of bridges
	485160	Reconstruction of bridges
	485190	Other Transport infrasturture
4852		Wastewater treatment plant, collectors and sewage systems
		Preparing projects including design of wastewater treatment plants, collectors and sewage systems
	485210	Preparing projects including design of wastewater treatment plants, collectors and sewage systems
	485220	Construction of wastewater treatment plants and collectors
	485230	Reconstruction of wastewater treatment plants and collectors
	485240	Construction of sewage systems and lines
	485250	Reconstruction of sewage systems and lines
4853		Landfills
	485310	Preparing projects including design of landfills
	485320	Construction of landfills
	485330	Reconstruction of landfills
	485340	Cleaning and remediation of landfills
4854		Water Supply Facilities, Networks and Waterways
	485410	Preparing projects including design of water supply facilities
	485420	Construction of water supply facilities
	485430	Reconstruction of water supply facilities
	485440	Construction of water supply networks
	485450	Reconstruction of water supply networks

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	485460	Construction of facilities for regulation of waterways
	485470	Reconstruction of facilities for regulation of waterways
	485480	Purchase of Water Meters and Installation Costs
4855		Energy Generating Facilities and Resources
	485510	Preparing projects including design of energy facilities
	485520	Construction of energy facilities
	485530	Reconstruction of energy facilities
	485540	Preparing projects for mineral resources
4856		Feasibility Studies
	485610	Feasibility Study of Residential Administrative Buildings
	485620	Feasibility Study of Commercial Administrative Buildings
	482630	Feasibility Study of Other Facilities and Monuments
	485640	Feasibility Study of Transport Infrastructure
	485650	Feasibility study of Wastewater treatment plant, collectors and sewage systems
	485660	Feasibility Study of Landfills
	485670	Feasibility Study of Water Supply Facilities, Networks and Waterways
	485680	Feasibility Study of Energy Generating Facilities and Resources
	485690	Feasibility Study of Other Capital Projects
4857		Supervision of Construction
	485710	Construction Supervision of Residential Administrative Buildings
	485720	Construction Supervision of Commercial Buildings
	482730	Construction Supervision of Other Facilities and Monuments
	485740	Construction Supervision of Transport Infrastructure
	485750	Construction Supervision of Wastewater treatment plant, and collectors and sewage systems
	485760	Construction Supervision of Landfills
	485770	Construction Supervision of Water Supply Facilities, Networks and Waterways
	485780	Construction Supervision of Energy Generating Facilities and Resources
	485790	Construction Supervision of Other Infrastructure
4858		Telecommunication Assets
	485810	Preparing projects including design of telecommunications assets
	485820	Purchase of telecommunication assets
	485830	Reconstruction of telecommunication assets
4859		Other Infrastructure
	485910	Preparing projects including design other infrastructure
	485920	Construction of other infrastructure

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	485930	Reconstruction of other infrastructure
	485940	Supervision of construction of other infrastructure
486		Capital Transfers and Subsidies
	4861	Capital Transfers
	486110	Capital transfers to the Pension and Disability Insurance Fund
	486120	Capital transfers to the Health Insurance Fund
	486130	Capital transfers to the Employment Agency
	486190	Other capital transfers
4862		Capital subsidies
	486210	Capital subsidies for public non-financial entities
	486220	Capital subsidies to public financial institutions
	486230	Capital subsidies for private non-financial enterprises
	486240	Capital subsidies to other enterprises/entities
	486250	Capital subsidies to agricultural associations and LAG
	486260	Capital Subsidies to fisheries and aquaculture
	486270	Capital subsidies for Rural Development
4863		Capital Grants/Earmarks and Transfers to LGUs
	486310	Capital (Earmarks Grants) to Municipalities
	486320	Capital transfers to planning regions
	486330	Capital transfers for development of urban regions
	486340	Capital transfers for development of villages
	486350	Capital grants for areas with specific development needs and development of villages
	486390	Other capital grants and transfers to LGUs
487		Other Tangible Assets
	4871	Cultivated assets
	487110	Afforestation
	487120	Purchase of animals
	487190	Other cultivated assets
4872		Valuables
	487210	Museum exhibits
	487220	Artwork
	487230	Literary Works
	487240	Artifacts
	487290	Other Valuable Assets
488		Intangible Assets
	4881	Domestic Financial Assets
	488110	Deposits
	488120	Securities other than shares
	488130	Loans to municipalities

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	488150	Loans to public enterprises
	488170	Shares and other equity
	488190	Borrowings
4882		Foreign Financial Assets
	488210	Deposits
	488220	Debt securities
	489240	Shares and other equity
4883		Equity Participation in Domestic Entities
	488310	Purchasing equity of domestic non-financial entities
	489320	Purchasing equity of domestic financial entities
4884		Equity Participation in foreign Institutions
	488410	Purchasing equity of foreign non-financial institutions
	488420	Purchasing equity of foreign financial institutions
4885		Licensed Intangible Assets
	488510	Literary and artistic originals
	488520	Copyrights, patents and other licenses
4886		On-Lending Loans
	488610	On-Lending to municipalities
	488620	On-lending to public enterprises with state ownership
	488630	On-lending to public enterprises with municipal ownership
	488640	On-lending to joint stock companies with state ownership
	488650	On-lending to joint stock companies with municipal ownership
4887		On-lending to other entities
		Software and Licenses
	488710	Software
	488720	Licenses
4888		Other Intangible Assets
	488890	Other Intangible Assets
49		Outflows and Repayment of principal
491		Repayment of principal to external (non-resident) creditors
4911		Repayment of principal to multi-national creditors
	491110	Repayment of principal to the International Monetary Fund
	491120	Repayment of principal to the World Bank
		Repayment of principal to the International Development Association (IDA)
	491130	Association (IDA)
		Repayment of principal to the International Fund for Agricultural Development (IFAD)
	491140	Development (IFAD)
		Repayment of principal to the Council of Europe Development Bank (CEB)
	491150	(CEB)

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	491160	Repayment of principal European Investment Bank (EIB)
		Repayment of principal to the European bank for Reconstruction and
	491170	Development (EBRD)
	491180	Repayment of principal to the European Union
	491190	Repayment of principal to other multilateral creditors
4912		Repayment of principal to bilateral creditors
	491210	Repayment of principal to the Paris Club of Creditors
	491220	Repayment of principal to the German Development Bank (KfW)
	491230	Repayment of principal to the Dzajka
	491290	Repayment of principal to other bilateral creditors
4913		Repayment of principal to private creditors
	491310	Repayment of principal for Eurobonds
		Repayment of principal for other securities issued on international
	491320	financial markets
	491330	Repayment of principal to international investment banks
	491340	Repayment of principal to the London Club of Creditors
	491390	Repayment of principal to other private creditors
492		Repayment of principal to resident creditors
	4921	Repayment of principal on government securities
	493110	Repayment of principal on treasury bills
	492120	Repayment of principal on government bonds
	492130	Repayment of principal on structural bonds
4922		Repayment of principal on loans from resident creditors
	492210	Repayment of principal on short-term loans from commercial banks
	492220	Repayment of principal on long-term loans from commercial banks
		Repayment of principal on short-term loans from other financial
	492230	institutions
		Repayment of principal on long-term loans from other financial
	492240	institutions
494		Outflows to Financial Institutions
	4941	Outflows to Financial Institutions
	494110	Outflows to Financial Institutions
495		Repayment of Guarantees
	4951	Repayment of Guarantees to Non-Resident Creditors

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	495110	Repayment of Guarantees to Non-Resident Creditors
4952		Repayment of Guarantees to Resident Creditors
	495210	Repayment of Guarantees to Resident Creditors