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| Class Group | Account | Sub account | |
|--------------------|----------------|------------------------|--|
| 7 | | | REVENUES |
| 71 | | | TAX REVENUES |
| | 711 | | Tax on income, profits, and capital gains |
| | 7111 | | Personal income tax |
| | | 711111 | Payroll tax on salaries and contributions from employment and payment based on business performance of persons employed in the first-line and second-line budget users of the Republic of North Macedonia, local government units, the City of Skopje and the funds established by law |
| | | 711112 | Payroll tax on salaries and contributions based on business performance of persons employed in trading companies, merchants and other legal entities and self-employed individuals, which are not public entities |
| | | 711113 | Tax on pensions |
| | | 711114 | Tax on salaries earned abroad |
| | | 711115 | Tax on income earned on the basis of a temporary or occasional service contact |
| | | 711117 | Income tax of public office holders, members of management and supervisory bodies, trading companies, and on the compensation of the members of the Macedonian Academy of Sciences and Arts, judges, jurors, experts, and bankruptcy administrators who are not employed in the respective institutions or companies |
| | | 711118 | Tax on income from self-employment, except for craft, lawyer, notary and enforcement agent activities |
| | | 711119 | Tax on income from lease and sub-lease paid after deduction |

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- 711120 Tax on income from lease and sub-lease paid based on electronic calculation by natural person or a decision issued by the Public Revenue Office
- 711121 Tax on income from copyrights and related rights
- 711122 Tax on income from capital - from dividends and other income earned from profit-sharing in legal entities
- 711124 Tax from capital gains - sale of real estate
- 711125 Tax on capital gains - sale of securities
- 711126 Tax on gains - from games of chance
- 711127 Annual income tax
- 711128 Tax on other income
- 711130 Tax on cost disbursements related to employment and other cost disbursements related to employment of employees in the first-line and second-line budget users of the Republic of North Macedonia, the Local Government, the City of Skopje and the funds established by law
- 711131 Tax on cost disbursements related to employment and other cost disbursements related to employment of employees in trading companies, merchants and other legal entities and self-employed individuals, which are not first-line and second-line budget users
- 711132 Tax on other personal income earned abroad
- 711133 Income tax of individuals engaged in craft activity determined based on the actual income
- 711134 Income tax from agricultural activity determined based on the actual income
- 711135 Tax on income from self-employment calculated on a lump-sum assessed net income for taxpayers who are not users of sales points on green markets
- 711136 Tax on capital gains - from sale of shares (participation in the capital) in trading companies

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- 711137 Income tax assessed by an annual decision of the Public Revenue Office, from taxpayers engaged in craft activity
- 711138 Income tax on unassessed income assessed in a separate procedure in the Public Revenue Office
- 711139 Tax on income from craft activity calculated on lump-sum assessed net income
- 711141 Tax on income from sale of own agricultural products paid after deductions
- 711142 Tax on pensions from voluntary fully funded pension insurance
- 711144 Tax on income of self-employed lawyers
- 711145 Tax on income of self-employed notaries
- 711146 Tax on income of self-employed enforcement agents
- 711147 Income tax on lump-sum assessed net income from self-employed users of sales points on green markets
- 711148 Income tax of professional athletes
- 711149 Tax on contributions of high achieving athletes
- 711150 Tax on contributions for internships
- 711151 Tax on pensions from fully funded pension insurance
- 711152 Tax on contributions to the voluntary pension fund
- 711153 Income tax on capital - from other income from securities or other financial instruments
- 711154 Tax on capital gains - from sales of shares issued by the investment fund
- 711155 Tax on capital gains - from sales of intangible assets
- 711156 Tax on capital gains - from sales of other movable assets

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- 711157 Income tax on industrial property rights
- 711158 Income tax on paid life insurance premium
- 711159 Income tax on paid voluntary health insurance premium
- 711160 Income tax on paid non life insurance
- 711161 Income tax on paid insurance
- 711162 Payroll tax on salaries and contributions of employment and payments based on business performance of persons employed in public enterprises and trading companies in dominant or full ownership of the state or of the municipalities, non-profit institutions, controlled or funded by the state or by the municipalities and by the National Bank of the Republic of North Macedonia which are not first-line and second-line budget users
- 711163 Tax on employment cost disbursement and other cost disbursements related to the work of the persons employed in public enterprises and trading companies in dominant or full ownership of the state or of the municipalities, non-profit institutions, controlled or funded by the state or by the municipalities and by the National Bank of the Republic of North Macedonia which are not first-line and second-line budget users
- 7112 Profit tax
 - 711211 Monthly advance payments of profit tax for taxpayers - first-line and second-line budget users of the Republic of North Macedonia, Local Government and funds
 - 711212 Monthly advance payments of profit tax for taxpayers - trading companies and other legal entities that are not public entities
 - 711213 Profit tax based on the annual tax balance for taxpayers - first-line and second-line budget users of the Republic of North Macedonia, Local Government and the funds

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- 711214 Profit tax assessed upon the termination of the conditions for using tax reliefs and exemptions for taxpayer- first-line and second-line budget users of the Republic of North Macedonia, Local Government and the funds
- 711216 Profit tax based on the annual tax balance for taxpayers - trading companies, and other legal entities that are not public entities
- 711217 Profit tax assessed upon termination of the conditions for using tax reliefs and exemptions for taxpayers - trading companies, and other legal entities that are not public entities
- 711218 Withholding tax on dividends paid to foreign legal entities
- 711221 Resident withholding tax on royalties paid to foreign legal entities
- 711222 Non-resident withholding tax on royalties paid to foreign legal entities with permanent establishment in the Republic of North Macedonia, if the royalties are at the expense of the permanent establishment, paid to foreign legal entities
- 711223 Withholding tax on income from entertainment or sports activities that are performed in the Republic of North Macedonia, paid to foreign legal entities
- 711224 Withholding tax on income from conducting management, consulting, financial, research and development and other services, if the income is paid by a resident or is at the expense of the permanent establishment in the Republic of North Macedonia, paid to foreign legal entities;
- 711225 Withholding tax on rental income from real property in the Republic of North Macedonia, paid to foreign legal entities;
- 711227 Withholding tax on income from insurance premiums for insurance or reinsurance of risks in the Republic of North Macedonia, paid to foreign legal entities

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| | 711228 | Withholding tax on income from telecommunication services between the Republic of North Macedonia and a foreign country, paid to foreign legal entities |
| | 711229 | Annual tax on total income |
| | 711230 | Tax on dividends paid and other profit distribution |
| | 711232 | Tax on total income of non-profit organizations |
| | 711233 | Profit tax for covering loss from the accumulated profits |
| | 711234 | Profit tax on revaluation reserves (revaluation surpluses) upon transfer of accumulated profit |
| | 711236 | Monthly advance payment of profit tax from taxpayers - public enterprises and trading companies in dominant or full ownership of the state or of the municipalities, controlled and funded by the state or by the municipalities and other public entities which are not budget users |
| | 711237 | Profit tax on annual tax balance from taxpayers - trading companies, public enterprises and other legal entities, public enterprises and trading companies in dominant or full ownership of the state or of the municipalities, controlled and funded by the state or by the municipalities and other public entities which are not budget users |
| | 711238 | Profit tax assessed at the termination of the conditions for usage of tax reliefs and exemptions from taxpayers - public enterprises and trading companies in dominant or full ownership of the state or of the municipalities, non-profit institutions, controlled and funded by the state or by the municipalities and the National Bank of the Republic of North Macedonia |
| | 7113 | Other taxes |
| 712 | | Social Security Contributions |
| | 7121 | Pension and Disability Insurance Contributions |

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- 712111 Contribution for pension and disability insurance for years of service that reduce the retirement age (accelerated retirement)
- 712113 Salary contribution for pension and disability insurance for employees of legal entities
- 712114 Salary contribution for employees of self-employed individuals

- 712116 Contribution for pension and disability insurance of self-employed individuals
- 712117 Contribution for extended pension and disability insurance

- 712121 Contributions for pension and disability insurance for employees working for foreign and international bodies and organizations and diplomatic and consular missions
- 712122 Contribution for pension and disability insurance for past years
- 712124 Contribution for pension and disability insurance for individual farmers

- 7122 Contribution for health insurance
 - 712211 Additional contribution for mandatory health insurance in case of work-related injury and illness
 - 712213 Contribution for mandatory health insurance from gross salaries and salary compensations of employees of legal entities
 - 712215 Contribution for mandatory health insurance for self-employed persons
 - 712216 Contribution for mandatory health insurance from the gross salaries of employees of self-employed persons
 - 712221 Contribution for mandatory health insurance for persons engaged in agriculture, animal husbandry, poultry, beekeeping or fishing

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- 712222 Contribution for compulsory health insurance of other insured persons
(insured by foreign employers, or in the service of international missions and organizations, foreign diplomatic and consular missions, citizens who have taken up compulsory health insurance)
- 712223 Contribution for health insurance for past years
- 712225 Other revenues of the Health Insurance Fund of the Republic of North Macedonia
- 712226 Contribution for compulsory health insurance after court proceedings
- 712228 Contribution for mandatory health insurance for a person serving a prison sentence, a person in custody (if not insured on other grounds) and a minor who is being sent to an educational correctional facility, i.e. an institution

- 7123 Employment contributions
 - 712311 Employment contribution from salaries of employees of legal entities
 - 712315 Employment contribution from salaries of employees of self-employed individuals
 - 712316 Employment contribution paid by workers that temporary work abroad
 - 712317 Employment contribution for past years
 - 712318 Employment contribution subsidized by the state
 - 712319 Employment contribution for a measure to subsidize contributions during a state of emergency
 - 712320 Employment contribution for a measure to subsidize contributions

- 7124 Contribution for pension and disability insurance paid for other beneficiaries
 - 712411 Contribution for pension and disability insurance paid by the Employment Agency of the Republic of North Macedonia to unemployed persons

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- 712412 Contribution for pension and disability insurance for sick leave over 21 days from the Health Insurance Fund of the Republic of North Macedonia
- 712413 Contribution for pension and disability insurance paid by the Pension and Disability Insurance Fund of North Macedonia for the Disability Insurance beneficiaries
- 712414 Contribution for pension and disability insurance paid by the Center for Social Affairs and salary compensation for part-time work due to caring for a disabled child
- 712415 Contribution for pension and disability insurance subsidized by the state
- 712416 Contribution for pension and disability insurance for a measure to subsidize contributions during a state of emergency
- 712417 Contribution for pension and disability insurance for a measure to subsidize contributions-during a crisis situation
- 7125 Contribution for health insurance paid for other beneficiaries
 - 712511 Contribution for compulsory health insurance of unemployed persons
 - 712512 Contribution for mandatory health insurance for beneficiaries of pensions and cash benefits in accordance with pension and disability insurance regulations
 - 712513 Funds for compulsory health insurance from the core budget
 - 712514 Contribution for mandatory health insurance of social protection beneficiaries
 - 712515 Contribution for health insurance subsidized by the state
 - 712516 Additional contribution for mandatory health insurance in case of work-related injury and illness subsidized by the state
 - 712517 Contribution for health insurance for a measure to subsidize contributions during a state of emergency

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| | 712518 | Additional contribution for compulsory health insurance in case of work-related injury and illness for a measure to subsidize contributions during a state of emergency |
| | 712519 | Contribution for health insurance for a measure to subsidize contributions-during-crisis situation |
| | 712520 | Additional contribution for compulsory health insurance in case of work-related injury and illness for a measure to subsidize contributions during a crisis situation |
| 713 | | Property taxes |
| | 7131 | Property tax |
| | 713111 | Property tax from individuals |
| | 713113 | Property tax from legal entities |
| | 713114 | Property tax charged through enforcement procedure |
| | 7132 | Inheritance and gift tax |
| | 713211 | Inheritance tax |
| | 713212 | Gift tax |
| | 7133 | Real estate sales tax |
| | 713311 | Real estate sales tax |
| 714 | | Domestic taxes on goods and services |
| | 7141 | Value Added Tax |
| | 714115 | VAT paid at import of goods |
| | 714116 | Value added tax on sales in the country |
| | 714119 | Value added tax on donations |
| | 714120 | Withheld value added tax in the procedure of enforced collection and enforced action |

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| 714121 | VAT from foreign non-resident entities without headquarters or subsidiaries on the territory of the Republic of North Macedonia, which are registered VAT taxpayers for transactions in the country |
| 714122 | Unauthorized value added tax on transactions in the country |
| 7142 | Excise duties and taxes |
| 714214 | Excise tax on kerosene as a motor fuel |
| 714216 | Excise tax on kerosene as heating fuel |
| 714219 | Excise duty on energy products from tariff codes 2710 00 39 00, 2710 00 87 00, 2710 00 88 00, 2710 00 89 00, 2710 00 92 00 and 2710 00 94 00 |
| 714220 | Excise duty on liquified petroleum gas used as propellant (LPG-P) |
| 714221 | Excise duty on the import of mineral oils |
| 714222 | Excise duty on tobacco products |
| 714223 | Excise duty on the import of tobacco products (processed tobacco) |
| 714224 | Excise duty on ethyl alcohol, intermediate products, other sparkling and non-sparkling beverages |
| 714227 | Excise duty on the import of ethyl alcohol, intermediate products, other sparkling and non-sparkling beverages |
| 714230 | Excise tax on beer |
| 714231 | Excise duty on import of beer |
| 714232 | Excise duties on passenger vehicles |
| 714251 | Excise duty on aviation gasoline (tariff code 2710 11 31 00) |
| 714253 | Excise duty on liquefied petroleum gas used as heating fuel (LPG-HF) |
| 714258 | Excise duty on fuel oil M-1 and M-2 |
| 714263 | Excise duty on gas oil-fuel for heating (EL-1) |
| 714264 | Excise duty on EUROSUPER BS-95 |
| 714265 | Excise duty on EUROSUPER bs-98 |
| 714266 | Excise duty on EURODISEL BS (D-E V) |
| 714267 | Excise duty on fuel oil (M-1 HS) |

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| | 714270 | Part of the excise duty on ethanol in the amount of MKD 40/ABV* per liter |
| | 714271 | Part of the excise duty on beer in the amount of MKD 1 / ABV per liter |
| | 714272 | Excise duty on petroleum coke from tariff codes 2713 11 00 00 and 2713 12 00 00 |
| | 714273 | Part of excise tax on cigarettes in the amount of 0.053 denars/piece |
| | 7143 | Motor vehicle tax |
| | 714311 | Motor vehicle tax |
| 715 | | Tax on international trade and transactions (customs and duties) |
| | 7152 | Import duties |
| | 715211 | Special duties on goods imported by legal entities |
| | 715212 | Special duties on goods imported by individuals |
| | 7153 | Other import duties and taxes |
| | 715311 | Specific duties on imports of agricultural and food products |
| | 715312 | Specific duties for primary agricultural products |
| | 715313 | Specific duties for processed agricultural products |
| | 715316 | Storage fee for goods placed in customs warehouses and storage areas |
| | 715317 | Compensatory duty |
| | 715319 | Other customs revenues |
| | 715321 | Fee for export of unprocessed and processed agricultural products |
| | 715323 | Customs duties on industrial products |
| | 715324 | Ad valorem customs duties for agricultural products |
| | 715325 | Per unit customs duties for agricultural products |
| | 715332 | Temporary anti-dumping duty |

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| | 715333 | Definitive anti-dumping duty |
| 716 | | Ancillary tax charges |
| | 7161 | One-time special fees for enforced collection of taxes and other public revenues in the competence of the Public revenue Office |
| | 716111 | One-time special fee in case of enforced collection based on monthly calculation for integrated collection (MPIN) |
| | 716113 | One-time special fee for forced collection of personal income tax |
| | 716114 | One time special fee for enforced collection of Profit tax |
| | 716115 | One time special fee for enforced collection of Value Added Tax |
| 72 | | NON-TAX REVENUES |
| | 721 | Entrepreneurial income and income from property |
| | 7212 | Income from public financial and non-financial institutions |
| | 721211 | Profit from the National Bank of the Republic of North Macedonia |
| | 721216 | Profits from public and trade companies |
| | 721219 | Profits from public entities |
| | 7213 | Other property income |
| | 721313 | Entrepreneurial income and income from property |
| | 721319 | Other property income |
| 722 | | Fines |
| | 7221 | Fines according to special regulations |
| | 722111 | Fines from traffic violations |
| | 722113 | Fines for criminal offences |
| | 722114 | Fines for foreign exchange offences |
| | 722118 | Fines for tax offences |
| | 722119 | Fines for customs offences |
| | 722120 | Fines for not introducing and not using fiscal equipment |

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- 722122 Fines for committed violations of fire and explosion prevention regulations
- 722123 Fines for offenses committed in areas under the jurisdiction of the Ministry of Economy and Labor
- 722124 Fines for offenses committed in areas under the jurisdiction of the Ministry of Environment and Physical Planning
- 722125 Fines for offenses committed in areas under the jurisdiction of the Ministry of Agriculture, Forestry and Water Economy
- 722126 Fines for offenses committed in areas under the jurisdiction of the Ministry of Transport
- 722127 Fines for offenses committed in areas under the jurisdiction of the Personal Data Protection Agency
- 722128 Fines for offenses committed in areas under the jurisdiction of the Ministry of Culture and Tourism
- 722129 Other fines
- 722130 Fines for offenses committed in areas under the jurisdiction of the Ministry of Social Policy, Demography and Youth
- 722132 Fines for offenses committed in areas under the jurisdiction of the Postal Agency
- 722133 Fines for offenses committed in areas under the jurisdiction of the Securities Exchange Commission
- 722134 Fines for offenses committed in areas under the jurisdiction of the Protection and Rescue Directorate
- 722135 Fines for offenses committed in areas under the jurisdiction of the Ministry of Justice
- 722136 Fines for inland navigation offenses committed under the jurisdiction of the safety inspector at the port authority
- 722137 Fines for offenses committed in areas under the jurisdiction of the Ministry of Education and Science
- 722138 Fines for offenses-committed in areas under the jurisdiction of the Ministry of Digital Transformation
- 722139 Fines for offenses committed in areas under the jurisdiction of the Commission for Protection of Competition

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- 722140 Fines for offenses committed in areas under the jurisdiction of the Insurance Supervision Agency
- 722141 Fines for offenses-committed in areas under the jurisdiction of the State Election Commission
- 722142 Fines for offenses under the jurisdiction of field of fully funded pension insurance
- 722143 Fines for noise protection
- 722144 Fines for offenses committed in areas under the jurisdiction of the Food and Veterinary Agency
- 722145 Fines for noise protection under the jurisdiction of the local self-government units
- 722146 Fines for offenses committed in areas under the jurisdiction of the State Statistical Office
- 722147 Fines for road traffic offences under the jurisdiction of the local self-government units
- 722148 Fines for offenses committed in areas under the jurisdiction of the Directorate for Security of Classified Information
- 722149 Fines for committed littering offenses under the jurisdiction of the local self-government units
- 722150 Fines for offenses committed in areas under the jurisdiction of authorized building inspectors that are the revenue of local self-government units
- 722151 Fines for offenses committed in areas under the jurisdiction of authorized educational inspectors that are the revenue of local self-government units
- 722152 Other fines committed for offenses in areas under the jurisdiction of the Ministry of Interior
- 722153 Fines for offenses committed under the jurisdiction of the Financial Inspection in the public sector
- 722154 Fines for offenses committed in areas under the jurisdiction of the Ministry of Finance
- 722155 Fines for offenses committed in areas under the jurisdiction of the National Bank of the Republic of North Macedonia
- 722156 Fines for offenses committed in areas under the jurisdiction of the Agency for Electronic Communications

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- 722157 Fines issued for offenses committed in areas under the jurisdiction of the Agency for Medicines and Medical Devices
- 722158 Fines for offenses-committed in areas under the jurisdiction of the State Archives of the Republic of North Macedonia
- 722159 Fines for offenses committed in the area under the jurisdiction of the State Commission for the Prevention of Corruption and costs of the procedure
- 722160 Fines for offenses committed in areas under the jurisdiction of the Agency for the Protection of the Right to Free Access to Public Information
- 722161 Fines committed in areas under the jurisdiction of the Central Registry of the Republic of North Macedonia
- 722162 Fines committed in areas under the jurisdiction of the Directorate for Technological Industrial Development Zones
- 723 Fees and charges
 - 7230 Education and training
 - 723011 Diploma and Certificate Fees
 - 723012 Enrollment fees
 - 723013 Examination fee
 - 723014 Laboratory fees
 - 723019 Other Education Fees
 - 7231 Auxiliary activities in education
 - 723111 Full day and preschool care
 - 723112 Funds for excursions
 - 723113 Tuition fees for non-diploma courses and seminars
 - 723114 Rents in student dormitories
 - 723116 Allowances for meals in dormitories, schools, kindergartens and other institutions
 - 723119 Other auxiliary activities in education
- 7232 Sale of products
 - 723211 Vehicle registration plates
 - 723212 Books and other materials for education

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- 723213 Chemical materials
- 723214 Laboratory materials
- 723215 Medical supplies
- 723216 Medicines and vaccines
- 723217 Office supplies
- 723218 Sale of stamps and administrative stamps
- 723219 Revenues from the sale of products and goods
- 723220 Revenues from the sale of other products
- 7234 Tickets and membership fees
 - 723411 Membership fees in institutions in the field of culture
 - 723412 Revenues from tickets for cultural events
 - 723413 Membership fees for sports clubs and sports organizations
 - 723414 Revenues from tickets for sporting events
 - 723415 Membership Fees for participation in student clubs
 - 723419 Other admissions and membership fees
- 7235 Catering services
 - 723511 Cafeteria and restaurant services
 - 723512 Representation services
 - 723519 Other food services
- 7236 Copying and publishing services
 - 723611 Publishing services
 - 723612 Printing services
 - 723613 Copying services
- 7237 Accommodation services
 - 723711 Renting hotel rooms

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| | 723712 | Renting apartments and residential buildings |
| | 723713 | Renting recreational facilities |
| | 723719 | Other accommodation services |
| 7238 | | Health services |
| | 723811 | Revenues from outpatient health services |
| | 723812 | Revenues from hospital services |
| | 723813 | Revenue from drug certificate |
| | 723814 | Revenues from poison certificates |
| | 723815 | Revenues from awarding the title Primarius (Chief of Medicine/Medical Director) |
| | 723816 | Revenues generated for determining conditions in terms of space, equipment and staff for the establishment of health organizations for independent performance of health activities with personal labor |
| | 723817 | Revenues generated for assessing the health of driver candidates |
| | 723818 | Revenues generated from inspection supervision in proceedings initiated at the request of the party |
| | 723819 | Other income from health services |
| 7239 | | Rents and Leases |
| | 723911 | Revenues from lease of buildings |
| | 723912 | Revenues from rent of machines |
| | 723913 | Revenues from rent of equipment |
| | 723914 | Revenues from lease of municipal property |
| | 723915 | Revenues from lease of facilities and advertising space at the border crossing |
| 724 | | Other government services |
| 7241 | | Other government services |
| | 724111 | Revenues from agricultural services |

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| 724113 | Revenue from archival services |
| 724114 | Revenues from standardization |
| 724115 | Revenues from meteorology services |
| 724116 | Revenues from cadastral services |
| 724117 | Revenues from geodetic services |
| 724118 | Revenues from fire fighting services |
| 724119 | Revenue from driver's licenses |
| 724121 | Revenues from hydrological measures |
| 724122 | Revenues from issuing travel documents |
| 724125 | Revenues from tenders (public procurements) |
| 724126 | Revenues from international trademark protection |
| 724127 | Revenues from animal health care |
| 724128 | Revenues from mandatory plant control |
| 724129 | Revenues from weather forecasting |
| 724130 | Revenues from air and motor vehicles transportation |
| 724131 | Revenues from a foreign center for genetic research |
| 724132 | Reimbursement of costs for court and misdemeanor proceedings |
| 724134 | Revenues from vehicle registration for Roadside Assistance and Information Service |
| 724135 | Special fees for games of chance |
| 724136 | Revenues from services for monitoring environmental pollution conditions |
| 724137 | Special levy for sports funding |
| 724138 | Special levy for health care funding |
| 724149 | Other government services |
| 724150 | Revenues from metrology |
| 724151 | Revenues from accreditations |
| 724152 | Revenues from issuing conditions for spatial planning for the development of urban plans |

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- 724153 Revenues from the collection of fines and expenses imposed in civil, misdemeanor, criminal and administrative proceedings
- 724154 Fee for conducting an appeal procedure for public procurement
- 724155 Fee for passing the professional exam for obtaining the title of boat operator
- 724156 Fee for issuing approval for the access of a foreign vessel in the internal waters of the Republic of North Macedonia
- 724157 Fee for issuing ship's documents and books
- 724158 Boat Inspection Fee
- 724159 Fee for supervising the construction of a boat
- 724160 Fee for issuing an authorization to perform professional work on OHS
- 724161 Fee for obtaining a license and authorization to perform mining operations
- 724162 Fee for obtaining a license and authorization for obtaining geological documentation
- 724163 Fee for issuing certificates, permits and authorizations under the jurisdiction of the Railway Safety Authority
- 724164 Fee for taking the professional exam for an appraiser for assessing the value of assets in agriculture and fee for taking the hunting exam
- 724165 Fee for issuing a Property Deed
- 724166 Fee for issuing data from the Geodetic Cadaster Information System (GCIS)
- 724167 Fee for recording changes in the real estate cadaster (KN) with and without report
- 724168 Fee for recording changes in the cadaster of infrastructure facilities and issuing data from the cadaster of infrastructure facilities
- 724169 Fee for issued control marks for marking the flour that is placed on the market

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- 724170 Fee for issued labels for certified seed and planting material
- 724171 Fees for performing energy control
- 724172 Fee for obtaining a license for development of geological documentation, performance and supervision of geological research
- 724173 Fee for obtaining a license for development of mining projects for surface and underground exploitation, processing of mineral resources and other mining projects in the field of mining
- 724174 Fee for use and insight into the data from the Geological Information System and for using the results of geological research
- 724175 Fee for laboratory analyzes performed under the jurisdiction of the State Phytosanitary Laboratory
- 724176 Fee for taking the professional exam for an energy controller
- 724177 Fee for conducting an appeal procedure before the State Commission on second level decisions in the field of inspection supervision and misdemeanor proceedings, or before the Administrative Court
- 724178 Fee for taking a professional exam for operators of certain types of energy devices and plants
- 724179 Fee for performed trials of the value for production and use of varieties of agricultural plants with varietal trials
- 724180 Fee for taking the tobacco appraiser license exam
- 724182 Revenues from the collection of costs for technical inspection of mining facilities
- 724183 Revenues from regular official controls of food and animal feed that is produced and placed on the market
- 724184 Revenues from regular-controls of food and animal feed imported into the Republic of North Macedonia
- 724185 Fee for maintaining the breeder's right

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| | 724186 | Fee for analyzes performed by the State Phytosanitary Laboratory |
| 725 | | Administrative and court fees |
| | 7251 | Court fees |
| | 725111 | Court fees paid by legal entities |
| | 752112 | Court fees paid by individuals |
| 7252 | | Administrative fees |
| | 725211 | Consular fees |
| | 725212 | Administrative fees |
| | 752213 | Administrative fees that are paid for the files and actions with the municipal authorities |
| | 752214 | Other local fees |
| | 725215 | Administrative fees that are paid for the files and actions with the Customs Administration of the Republic of North Macedonia |
| | 725216 | Administrative fees for European patents |
| | 725217 | Administrative fees for patents |
| | 725218 | Administrative Fees for trademarks |
| | 725219 | Administrative fees for industrial design and geographical names |
| | 725220 | Administrative fee for import, export and transit of goods |
| 726 | | Communal fees |
| | 7261 | Communal fees and other charges |
| | 726111 | Accommodation fee for temporary stay |
| | 726112 | Communal fee for displaying the company business name |
| | 726113 | Communal road fee paid at registration of passenger, cargo, motor vehicles, buses, special vehicles and motorcycles, for use of public roads |
| | 726114 | Communal street light fee |
| | 726115 | Other revenues from municipal utility services |
| | 726116 | Special transport fees |

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- 726117 Other communal fees
- 726118 Communal fee for use of the surface in campsites, pitching tents and other similar temporary use
- 726119 Communal fee for use of the space in front of the office premises for carrying out the activity
- 726120 Communal fee for placing advertisements, announcements and notices in public places
- 726121 Communal fee for playing music in public places
- 726122 Communal fee for placing on a showcase for displaying goods outside of the business premises
- 726123 Communal fee for the use of squares and other spaces in cities and other populated places, with the purpose of exhibiting objects, organizing exhibitions and entertaining events for carrying out activities
- 726124 Communal fee for the use of parking space for motor vehicles
- 726125 Construction land landscaping compensations
- 726126 Utility Fees/Compensations
- 727 Business Fees, Licenses and Permits
 - 7271 Business Licenses and Permits
 - 727111 Business Licenses and Permits
 - 727112 Professional permits
 - 727113 License fee for games of chance and entertaining games
 - 727114 Monthly charge from certain games of chance
 - 727115 Charge for conversion and lease of land
 - 727116 Income from construction sites for investment facilities
 - 727117 Charge for obtaining a license for hospitality activities in a night bar, cabaret, disco club and open-air disco club

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- 727118 Environment Protection Charge for obtaining import permits for used products, goods and lead waste and residues, ash and residues containing mainly lead, waste and residues of depleted primary cells, depleted primary batteries and depleted electrical batteries, as well as waste and residues containing lead
- 727119 Environment Protection Charge for obtaining export permits for parts collected from nature
- 727120 Environment Protection Charge for obtaining import permits for ozone depleting substances
- 727121 Environment Protection Charge for registering motor vehicles and watercrafts
- 727122 Compensation for environmental protection for the management of industrial non-hazardous waste
- 727123 Environment Protection Charge for production or import of petroleum derivatives
- 727124 Environment Protection Charge for plastic products and plastic packaging
- 727125 Charge paid by operators of installations with B-Integrated Pollution Prevention and Control permit of the municipalities, i.e. the City of Skopje
- 727126 Protected area entrance and visit fee
- 727127 Protected area parking fee
- 727128 Protected area visitor fees (fee for visits to special facilities in the protected area)
- 727129 Nature Protection Charge - fee for hunting wildlife and collecting wild plants and fungi and other forest fruit
- 727130 City of Skopje / Municipal waste management fee
- 727131 Fee paid by operators of installations with A-Integrated Pollution Prevention and Control permit
- 727132 Compensation for fossil fuel energy production

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- 727133 Fee for obtaining a license to sell alcoholic beverages
- 727134 Fee for providing street and public facility cleaning services
- 727135 Fee for obtaining a license for development of urban plans
- 727136 Fee for obtaining a license for design, supervision, contractor, maintenance manager construction and inspection manager
- 727137 Fee for mandatory reserves of crude oil and/or petroleum derivatives paid at import of petroleum derivatives and upon production of petroleum derivatives
- 727138 Fee for obtaining a certificate for professional training and a certificate for passed professional exam for performing waste management and/or handling activities
- 727139 Water usage fee
- 727140 Water discharge fee
- 727141 Sand, gravel and stone extraction fee
- 727142 Fee for management of packaging waste and bags for transportation of goods
- 727143 Fee for management of waste batteries and accumulators
- 727144 Fee for obtaining permits for activities with sources of ionizing radiation
- 727145 Fee for waste equipment management
- 727146 Fee for expert assessment (audit) of mining projects
- 727147 Fee for expert evaluation ((audit) over prepared geological documentation
- 727148 Fee for categorization of hospitality accommodation facilities
- 727149 Fee for a submitted request for registration/cancellation of the registration in the Waste Register
- 727150 Financial guarantee under the Law on Waste Management

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| | 727151 | Financial guarantee under the Law on extended producer responsibility for managing special waste streams |
| | 727152 | Compensation for failure to meet national targets for specific waste streams |
| | 727153 | Fee for biodegradable carrier bags |
| | 727154 | Fee for management of waste products and scrap vehicles |
| | 727155 | Fee for depositing waste in order to achieve the objectives of the waste hierarchy |
| 728 | | Interest Income |
| | 7281 | Interest Earned on Tax-Related Revenues |
| | 728111 | Tax on income from capital - interests |
| | 728112 | Interest for late payment of personal income tax |
| | 728113 | Interest for late payment of tax on personal income from craft activity |
| | 728114 | Interest for late payment of profit tax |
| | 728115 | Resident withholding tax on interest paid to foreign legal entities |
| | 728116 | Non-resident withholding tax on interest paid to foreign legal entities with permanent establishment in the Republic of North Macedonia, if the interest is at the expense of the permanent establishment, paid to foreign legal entities |
| | 728117 | Interest for late payment of tax on dividends paid and other profit distribution |
| | 728118 | Interest for late payment of withholding tax on revenues paid to foreign legal entities |
| | 728119 | Interest for late payment of property tax |
| | 728120 | Interest for late payment of excise duties |
| | 728121 | Interest for late payment of customs duties |
| | 728122 | Compensatory interest (VAT) |

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| | 728123 | Interest on debt (VAT) |
| | 728124 | Interest on debt (customs duty) |
| | 728125 | Compensatory interest (customs duty) |
| | 728126 | Interest for late payment of value added tax |
| | 728127 | Interest for late payment of municipal fees, which is the income of units of local self-government |
| 7282 | | Interest earned on contributions |
| | 728211 | Interest for late payment of health insurance contributions |
| | 728212 | Interest for late payment of pension and disability insurance contributions |
| | 728213 | Interest for late payment of employment contributions |
| | 6 | |
| 7283 | | Interest Earned on Non-Tax-Related Revenues |
| | 728311 | Interest on deposited funds in the National Bank of the Republic of North Macedonia |
| | 728312 | Interest from deposits in commercial banks |
| | 728313 | Interest on loans and credits |
| | 728314 | Interest payments recieved form other levels of government |
| 729 | | Other non-tax revenues |
| 7291 | | Other non-tax revenues |
| | 729111 | solidarity funds |
| | 729112 | Revenues of local communities, local self-contribution and other incomes of local communities |
| | 729113 | Revenues from write-off of liabilities |
| | 729114 | Revenues from surpluses |
| | 729115 | Revenues from collected penalties, awards, etc. |
| | 729116 | Revenues from collected written-off receivables |
| | 729117 | Revenues from property insurance |
| | 729118 | Revenues from confiscated assets under special regulations |

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- 729119 Fee from owners of motor vehicles and wagons
- 729120 Revenues of the administration bodies
- 729121 Revenues from exchange differences
- 729122 Revenues from activated bank guarantees
- 729123 Interest for late payment of public duties under the jurisdiction of the Public Revenue Office
- 729124 Other non-tax revenues
- 729125 Revenues based on fees for services at border crossings

- 729126 Revenues from previous years
- 729127 2% of collected premiums for motor vehicle insurance Casualty and Collision (CASCO) and motor vehicle liability insurance
- 729128 One-time fees for obtaining approvals for the use of radio frequencies that are awarded through a public tender

- 729129 Revenues from collected penalties which are the revenue of local self-government units
- 729130 Revenues from collection of co-pays
- 729131 Revenues from damages
- 729132 Child protection allowances
- 729133 Red Cross Fees
- 729134 Fees for sustainable development
- 729135 Fees for afforestation
- 729136 Fees for water protection and provision
- 729137 Fees for the protection of disabled persons
- 729138 Copyright fees
- 729139 Broadcasting Fee Charges
- 729140 Charges for using customs terminals
- 729141 Revenues from execution of administrative acts for illegally built buildings

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- 729142 Fees for construction, reconstruction, maintenance and protection of municipal roads
- 729143 One-time special fee for enforced collection of other public revenues imposed by decisions of other state authorities, institutions and courts
- 729144 Funds from the gross policy premium for compulsory insurance of owners, i.e. users of motor vehicles with Third Party Liability Insurance covering the territory of the Republic of North Macedonia and beyond
- 729145 Other non-tax revenues of the Health Insurance Fund of the Republic of North Macedonia
- 729146 One-time special fee for enforced collection of revenues from games of chance on various grounds
- 729147 Fee for entry into the territory of the Republic of North Macedonia as a measure of reciprocity
- 729148 Fee from annual revenues generated from television program services
- 729149 Fee from annual revenues generated by operators of public electronic communication networks
- 729150 Fee from annual revenues generated by legal entities that provide access to the Internet
- 729151 Fee from annual revenues generated by legal entities that carry out the activity of distribution, rental or sale of movies
- 729152 Monthly fees from the organizers of the games of chance, slot-machine clubs, betting shops and casinos
- 729153 Revenues generated from the sale of blank bills of exchange
- 729154 Revenues from criminal proceedings under the jurisdiction of the Public Prosecutor's Office of the Republic of North Macedonia
- 729155 Revenues from non-fulfillment of obligations between contractual parties (contractual penalties)
- 729156 Financial compensation for urban greenery
- 729157 Payment of funds by legal entities as advanced costs in the procedure

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| | 729158 | Contractual penalties for buyer's failure to comply with the contracting obligations, in accordance with the Law on Construction Land |
| | 729159 | Fee as a percentage of the total revenues generated in the previous year on Sundays and public holidays |
| | 729160 | Cash received from the sale of confiscated goods |
| | 729161 | Income from measuring the emission of harmful substances |
| | 729162 | Revenues from provided assistance |
| | 729163 | Revenues/Income obtained after inspection of hospitality facilities and correction of deficiencies |
| | 729164 | Cash for mitigating or eliminating the harmful consequences of criminal offences |
| 73 | | CAPITAL REVENUES |
| | 731 | Sale of capital assets |
| | 7311 | Sale of capital assets |
| | 731111 | Revenues from sale of capital assets |
| | 731112 | Revenues from sale of business facilities |
| | 731113 | Revenues from sale of transport equipment |
| | 731114 | Revenues from sale of machinery equipment |
| | 731115 | Sale of furniture and other equipment |
| | 731116 | Revenues from sale of other capital assets |
| | 731117 | Revenues from sale of municipal property |
| | 731118 | Revenues from sale of enterprises with state capital |
| | 731119 | Revenues from sale of state capital in the course of transformation of public institutions |
| | 731120 | Revenues from sale of capital assets owned by the municipalities |
| 732 | | Revenue from Sale of reserved goods |
| | 7321 | Revenue from Sale of reserved goods |
| | 732111 | Revenues from the sale of goods from commodity reserves |
| 733 | | Sales and investment of assets |

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| 7331 | Sales and investment of tangible-assets |
| 733111 | Revenues from the sale of undeveloped construction land owned by the Republic of North Macedonia |
| 733112 | Revenues from the sale of mineral rights |
| 733115 | Revenues from lease of agricultural land owned by the state |
| 733117 | Revenues from concessions of agricultural land owned by the state |
| 733118 | Fee for detailed geological surveys |
| 733119 | Concession fee for exploitation of mineral resources (by area) |
| 733120 | Concession fee for exploitation of mineral resources (based on exploited mineral resources) |
| 733121 | Concession fee for game hunting on hunting grounds |
| 733122 | Concession fee for fish stock |
| 733123 | Concession fee for water |
| 733127 | Revenues from privatization of developed construction land owned by the Republic of North Macedonia |
| 733128 | Revenues from sale and lease of state owned assets that are no longer used by the state authorities |
| 733129 | Revenues from the repayment of received compensation for confiscated and expropriated property |
| 733131 | Revenues from compensation for long-term lease and temporary lease of construction land |
| 733132 | Revenues of the local self-government units realized during the alienation and lease of construction land owned by the Republic of North Macedonia |
| 733133 | Revenues realized during the alienation and lease of construction land owned by the Republic of North Macedonia in procedures according to which the funds are distributed 60% to the Budget of the Republic of North Macedonia and 40% to the local self-government units |
| 733134 | Fee for permanent conversion of agricultural land |

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- 733135 Concession fee for roads
- 733136 Fee for detailed geological researches which is revenue of the local self-government units
- 733137 Concession fee for the exploitation of mineral resources (by area) which is revenue of the local self-government units
- 733138 Concession fee for the exploitation of mineral resources (on the basis of exploited mineral resources) which is revenue of local self-government units
- 733139 Revenues generated during the alienation of construction land owned by the Republic of North Macedonia in procedures according to which the funds are allocated 20% to the Budget of the Republic of North Macedonia and 80% to the Directorate for Technological Industrial Development Zones
- 733140 Revenues generated from the lease of construction land owned by the Republic of North Macedonia in procedures according to which the funds are allocated 20% to the Budget of the Republic of North Macedonia and 80% to the Directorate for Technological Industrial Development Zones
- 733141 Revenues generated during the alienation of construction land owned by the Republic of North Macedonia, which are revenue of the Directorate for Technological Industrial Development Zones
- 733142 Revenues generated from municipal technical easement (incomplete expropriation) of construction land owned by the Republic of North Macedonia
- 733143 Concession fee for use of airports
- 733144 Fee for determining the legal status of illegally built buildings
- 733145 Fee for issuing consent and approval of the legalization of an illegal building or greenhouse built on agricultural land
- 733146 Fee for the right of real easement of construction land owned by the Republic of North Macedonia
- 733147 Concession fee for use of water for electricity production

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- 733148 Concession fee for use of water for electricity production of that is revenue of the local self-government units
- 733149 Fee for established easement on agricultural land owned by the Republic of North Macedonia
- 733150 Revenue from the rent of construction land owned by the Republic of North Macedonia
- 733151 Revenue from the rent of construction land, which is income of local self-government units when paying with bonds
- 733152 Revenues from sale, exchange, lease or provision of use of state-owned items
- 733153 Fee for issuing a Decision for the approval of the legalization of a structure whose legal status has not been established within the zones
- 733154 Revenue from the sale of agricultural land owned by the Republic of North Macedonia
- 733155 Compensation on the basis of a concluded agreement for the establishment of a public-private partnership
- 733156 Revenue from the sale and lease of office buildings and business premises owned by the Republic of North Macedonia
- 733157 Compensation for damages due to termination of a lease agreement
- 733158 Revenues from the alienation and lease of construction land owned by the Republic of North Macedonia in relation to the procedures carried out by the state authorities on behalf of the municipalities, the municipalities in the City of Skopje and the City of Skopje
- 733159 Fee for the right to use a premium for produced and sold electricity from a photovoltaic power plant
- 733160 Fee for extended reproduction of forests
- 7332 Revenues from Intangible Assets
 - 733211 Revenues from the sale of copyrights, patents and trademarks
 - 733212 Concession fee for broadcasting activity – radio and television
 - 733213 Concession fee for distribution of radio and tv programs via cable network

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734 Income from dividends

7341 Income from dividends

734111 Dividend on the basis of shares acquired from the transformation

734112 Dividend from Makedonski Telekom AD

734113 Dividend from other domestic legal entities

734114 Dividend from foreign legal entities

74 TRANSFERS

741 Current transfers

7411 Current transfers

741111 Current transfers from other levels of government and other public institutions

741112 Transfers from the budget

741113 Transfers from the budgets of funds and public enterprises

741114 Surplus revenues carried forward from the previous year

741115 Grants to the municipalities from VAT revenues

741120 Block grants to the municipality for special purposes

741121 Grants to the municipality for delegated competences

742 Earmarked grants

7421 Earmarked grants for special purposes

742110 Earmarked grants for special purposes

743 Block grants - Education

7431 Block grants - Primary

743110 Block Grants - Primary

7432 Block grants - Secondary

743210 Block Grants - Secondary

744 Block Grants - Social Care

7441 Block Grants - Social/Elderly Centers

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| | 744120 | Block Grants - Social/Elderly Centers |
| | 7442 | Block Grants - Kindergarten |
| | 744210 | Block Grants - Kindergarten |
| 745 | | Block Grants - Cultural Activities |
| | 7451 | Block Grants - Libraries |
| | 745110 | Block Grants - Libraries |
| | 7452 | Block Grants - Culture Centers |
| | 745210 | Block Grants - Culture Centers |
| | 7453 | Block Grants - Museums |
| | 745310 | Block Grants - Museums |
| 746 | | Block Grants - Firefighters |
| | 7461 | Block Grants - Firefighters |
| | 746110 | Block Grants - Firefighters |
| 748 | | Capital transfers from other levels of government |
| | 7481 | Capital transfers from other levels of government |
| | 748111 | Capital transfers from other levels of government |
| 747 | | Revenues Collected for Called Guarantees |
| | 7471 | Revenues Collected for Called Guarantees from Non-Resident Creditors |
| | 747110 | Revenues Collected for Called Guarantees from Non-Resident Creditors |
| | 7472 | Revenues Collected for Called Guarantees from Resident Creditors |
| | 747210 | Revenues Collected for Called Guarantees from Resident Creditors |
| 749 | | Grants for delegated competencies |
| | 7491 | Grants for delegated competencies |
| | 749111 | Grants for delegated competencies |
| 75 | | Revenues from-BORROWING |
| 751 | | Borrowing from external (non-resident creditors) |

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| 7511 | Borrowing from multi-national creditors |
| 751111 | Borrowing from the International Monetary Fund |
| 751112 | Borrowing from the World Bank |
| 751113 | Borrowing from the International Development Association (IDA) |
| 751114 | Borrowing from the International Fund for Agricultural Development (IFAD) |
| 751115 | Borrowing from the Council of Europe Development Bank (CEB) |
| 751116 | Borrowing from European Investment Bank (EIB) |
| 751117 | Borrowing from European bank for Reconstruction and Development (EBRD) |
| 751118 | Borrowing from European Union |
| 751199 | Borrowing from other multilateral creditors |
| 7512 | Borrowing from bilateral creditors World Bank |
| 751211 | Borrowing from the Paris Club of Creditors |
| 751212 | Borrowing from German Development Bank (KfW) |
| 751213 | Borrowing from Dzajka |
| 751214 | Borrowing from other bilateral creditors |
| 7513 | Borrowing from private creditors |
| 751311 | Borrowing from Eurobonds |
| 751312 | Borrowing from other securities issued on international financial markets |
| 751313 | Borrowing from international investment banks |
| 751314 | Borrowing from the London Club of Creditors |
| 751399 | Borrowing from other private creditors |
| 752 | Borrowing from resident creditors |
| 7521 | Borrowing with issuance government securities from financial markets |
| 752111 | Borrowing with issuance of treasury bills |
| 752112 | Borrowing with issuance of government bonds |
| 752113 | Borrowing with issuance from structural bonds |

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| | 7522 | Loans |
| | 752211 | Short-term loans from commercial banks |
| | 752212 | Long-term loans from commercial banks |
| | 752213 | Short-term loans from other financial institutions |
| | 752214 | Long-term loans from other financial institutions |
| | | Borrowings from foreign governments |
| 753 | 7531 | Borrowings from foreign governments |
| | 753111 | Borrowings from foreign governments |
| | | Other borrowing abroad |
| 759 | 7591 | Other borrowing abroad |
| | 759111 | Other borrowing abroad |
| 76 | | DONATIONS |
| | | Donations from abroad |
| 761 | 7611 | General and current donations |
| | 761111 | Donations from the United Nations |
| | 761112 | Donations-from the World Bank |
| | 761113 | Donations from the European Union |
| | 761114 | Donations-from European countries |
| | 761115 | Other general and current donations |
| | | Capital donations |
| 762 | 7621 | Capital donations |
| | 762111 | Capital donations |
| | | Current donations |
| 763 | 7631 | Donations from private companies |
| | 763111 | Donations from private companies |

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| 7632 | Donations from individuals |
| 763211 | Donations from individuals |
| 7639 | Other current donations |
| 763911 | Other current donations |
| 77 | SALE OF SECURITES |
| 771 | Sale of securities |
| 7711 | Sale of securities from public enterprises |
| 771111 | Revenues from the sale of shares of state capital in public enterprises |
| 7712 | Sale of securities from joint investments and private companies |
| 771211 | Revenues from sale of shares and interests in state capital |
| 771212 | Revenues from sale of interests, shares and other securities |
| 78 | INCOME FROM REPAYMENT OF LOANS |
| 781 | Income from collected loans |
| 7811 | Collected loans given to individuals |
| 781111 | Revenues from collected loans given to local self-government |
| 781113 | Revenues from collected loans given to public enterprises |
| 781115 | Revenues from collected loans given to private enterprises |
| 782 | Revenues collected from Called Guarantees |
| 7821 | Revenues collected from Called Guarantees of Non-Resident Creditors |
| 782110 | Revenues collected from Called Guarantees of Non-Resident Creditors |
| 7822 | Revenues collected from Called Guarantees of Resident Creditors |
| 782210 | Revenues collected from Called Guarantees of Resident Creditors |
| 79 | DIFFERENCE BETWEEN REVENUES AND EXPENDITURES |

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Distribution of the difference between revenues and expenditures