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"Official Gazette of the Republic of North Macedonia" No 277/2024

Based on Article 5 paragraph (3) of the Budget Law ("Official Gazette of the Republic of North Macedonia" No. 203/22, 76/24 and 272/24), the Minister of Finance adopted

Program Classification Rulebook

Article 1

This rulebook shall further regulate program classification.

Article 2

Program classification includes the division of the budget into policies, programs, sub-programs and projects or activities defined by planning documents, while grouping together all public services and activities with a common goal and outcome across the organizational structure.

Article 3

The program classification consists of the following components:

1. A policy is an area of action and represents a group of programmes with common general medium-term or long-term objectives;
2. A programme is a narrower area within a policy, which pursues common specific medium-term objectives. A programme may have one or more sub-programmes;
3. A sub-programme is a more detailed part of a programme with short- to medium-term objectives and consists of projects and/or activities;
4. A project is a set of interrelated tasks with clearly defined objectives to be carried out within a certain period and within the framework of planned expenditures and other outflows. A public investment project is the planning, definition, budgeting, contracting, monitoring and completion of investments in public economic and social infrastructure, which during investment or operational use is financed or co-financed by public revenues and other inflows, own revenues of public entities, funds received from the budget of the European Union or other development partners, including borrowings or for which a guarantee will be required in accordance with the law governing public debt, and
5. An activity is a set of interrelated tasks with clearly defined objectives and cannot be defined as a project.

Article 4

This Regulation shall enter into force on the day of its publication in the "Official Gazette of the Republic of North Macedonia", and shall be applied from 01 January 2026.

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30 December 2024
Skopje

Minister of Finance,
Gordana Dimitrieska-Kochoska, MA