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

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

Rulebook on Budget Classification by Sources of Financing

Article 1

This rulebook prescribes in more detail the budget classification by sources of financing.

Article 2

The budget classification by sources of financing classifies revenues and other inflows into groups in relation to the specific types and purposes of expenditures and other outflows.

Article 3

The sources of financing referred to in Article 2 of this Regulation are classified into the following classes and groups:

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ordinal number	CLASS (Type of Account)	Mark	GROUP
01	Central government	10	Core Budget 630 & 631
		11	Core Budget 631
		12	Core Budget 637
		13	Core Budget 603
		20	Domestic Loans 786
		21	Foreign Loans 786
		30	Domestic Donations 785
		31	Foreign Donations 785
		40	Self-Financing 787
		41	Universities 788
		50	Security Deposits 696
		60	Other 789
		61	Other 889
		62	Other
02	Social Funds	10	Core Budget 660
		14	Core Budget 661
		15	Core Budget 662
		20	Domestic Loans 786
		21	Foreign Loans 786
		30	Domestic Donations 785
		31	Foreign Donations 785
		50	Security Deposits 696
		60	Other 789
		61	Other 889
03	Municipalities	10	Core Budget 630
		12	Core Budget 637
		13	Core Budget 603
		20	Domestic Loans 786
		21	Foreign Loans 786
		30	Domestic Donations 785
		31	Foreign Donations 785
		40	Self-Financing 787
		50	Security Deposits 696
		60	Other 789
		61	Other 889
		62	Other
		70	Self Contribution of Municipalities (784)
		80	Grants 930
81	Grants 937		
82	Grants 903		

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.

No. 08-13550/1
30 December 2024
Skopje

Minister of Finance,
Gordana Dimitrieska-Kochoska, MA