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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 has adopted

Rulebook on Functional Classification

Article 1

This rulebook prescribes in more detail the functional classification.

Article 2

(1) The functional classification classifies the expenditures and other outflows of the Budget according to their functional general and specific purposes for which they are intended, in accordance with the accepted international classification prescribed by the United Nations (hereinafter referred to as the "COFOG classification").

(2) COFOG is a hierarchical classification at three levels: areas, groups and classes.

Article 3

(1) The functional areas are classified into two-digit headings in 10 areas:

- 01 General public services;
- 02 Defence;
- 03 Public order and peace;
- 04 Economic affairs;
- 05 Environmental protection;
- 06 Housing and community infrastructure;
- 07 Health (4 out of 6 groups are used);
- 08 Recreation, culture and religion;
- 09 Education and
- 10 Social protection.

(2) Groups are parts within the functional areas that use a single-digit heading.

(3) A class is the lowest level of the functional classification.

Article 4

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The functional classification referred to in Article 3 of this Regulation is given in the Annex, which is an integral part of this Regulation.

Article 5

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 1 January 2026.

No. 08-13577/1

30 December 2024

Skopje

Minister of Finance,

Gordana Dimitrieska-Kochoska, MA