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

Based on Article 5 paragraph (2) item 1 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

Rulebook on Organizational Classification

Article 1

(1) The organizational classification classifies budget users in a hierarchical organizational structure of related and mutually coordinated entities (main budget user, division and budget user) in order to determine the responsibilities of the entities for planning and managing public funds and employees in order to achieve the set goals.

Article 2

(1) A parent budget user is a budget user who is hierarchically superior to all budget users and other public entities under its jurisdiction;

(2) A division is a single budget user or a set of related budget users;

(3) Budget users are all legal entities established by the state or municipalities, social funds, municipalities, except for the National Bank of the Republic of North Macedonia, public enterprises and trade companies, non-profit institutions established by the state or municipalities.

Article 3

The organizational classification is prescribed in Annex 1, which is an integral part of these Rules.

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 begin to be applied upon the commencement of the application of the Budget Law ("Official Gazette of the Republic of North Macedonia" No. 203/22, 76/24 and 272/24).

Article 5

The organizational classification prescribed in Article 3 of this Regulation may be applied on the day of its entry into force, for the purposes of implementing the provisions of the Law on the Internal Financial Control System in the Public Sector, where applicable.

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30 December 2024
Skopje

Minister of Finance,
Gordana Dimitrieska-Kochoska, MA