



2023 Y.

Review of 2023 State Budget 3-month execution

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საქართველოს პარლამენტის სამსახური



In January-March 2023:

- State Budget total revenues amounted to **4,900.5 million GEL**, which is 22.4% of the annual plan and 103.5% of the 3-month plan;
- The main share of total revenues, 83.9% comes from the **tax revenues**, that have increased in point of nominal expression, as well as it's share in total revenues compared to 2021-2022;
- State Budget total expenditures amounted to **4,659.1 million GEL**, which is 21.3% of the annual plan and 96.3% of the 3-month plan;
- The main share of total expenditures, 80.9% comes from the **expenses**, that have increased in point of nominal expression, as well as it's share in total expenditures compared to 2021- 2022;
- The net accumulation in the stock of cash amounted to **241.4 million GEL** and the State Budget balance was defined at **1,488.9 million GEL** by April the 1st of 2023;
- State Budget **net operating balance** amounted to **654.8 million GEL** while the **net lending/net borrowing balance** made up **101.2 million GEL**.

Table of Contents

Main Indicators of the State Budget	1
State Budget Total Revenues	3
Revenues.....	5
Disposals of Nonfinancial Assets.....	9
Disposals of Financial Assets.....	10
Incurrence of Liabilities.....	10
State Budget Total Expenditures	12
Expenses.....	14
Acquisitions of Nonfinancial Assets.....	18
Acquisitions of Financial Assets.....	19
Reductions of Liabilities.....	20
Functional Classification of Expenses and Non-financial Assets.....	20
Expenditures of General State Importance.....	22
State Budget net change in the stock of cash, Gross Operating Balance and Net Lending/Net Borrowing Balance	25
Net change in the stock of cash.....	25
Gross Operating Balance and Net Lending/Net Borrowing Balance.....	26
Used Data Sources:	26
Annexes	27
Annex 1: State Budget total revenues, total expenditures and net change in the stock of cash (million GEL)..	27
Annex 2: State Budget Balance (million GEL).....	28
Annex 3: State Budget Appropriation (million GEL).....	29

Main Indicators of the State Budget

According to the law of Georgia “on State Budget of Georgia 2023”, the planned annual **total revenues** was defined with the amount of 21,914.2 million GEL, while the planned annual **total expenditures** was defined with the amount of – 21,880.1 million GEL. In January-March 2023, the execution of total revenues amounted to 4,900.5 million GEL (22.4% of the annual plan) and exceeded the same indicator of previous year by 74.3 million GEL (by 1.5%), while the execution of total expenditures was defined by 4,659.1 million GEL (21.3% of the annual plan) which is more than the indicator of previous year January-March by 392.7 million GEL (by 9.2%).

The diagram below represents the 2014-2023 annual budget plans and 3-month performance indicators of the State Budget total revenues and total expenditures.

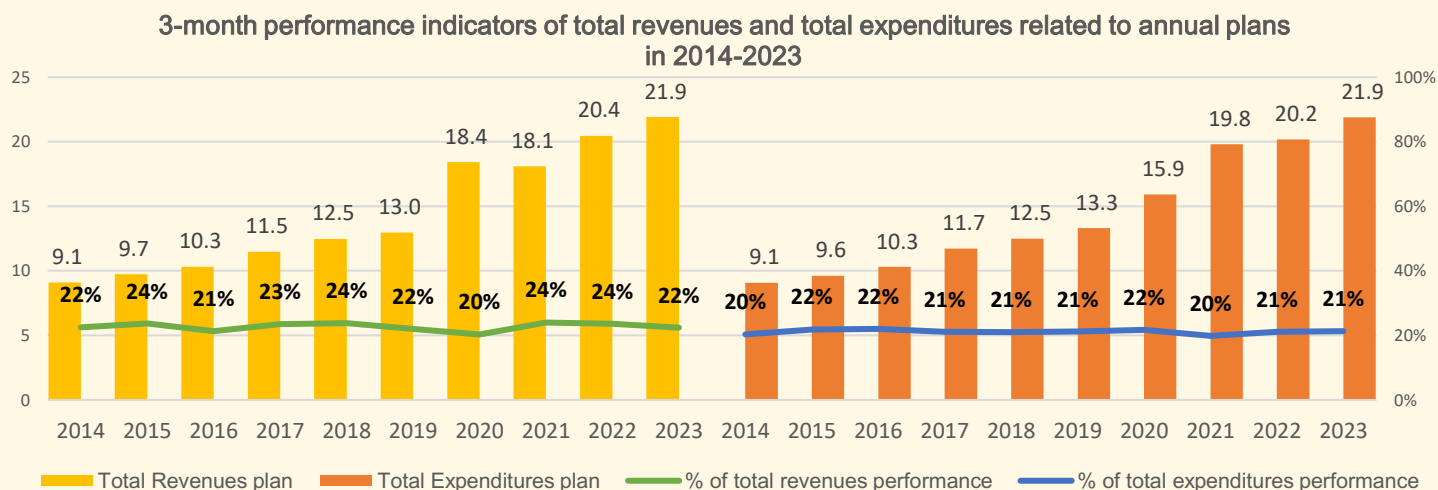


Diagram 1: 3-month performance indicators of total revenues and total expenditures related to annual plans in 2014-2023 (Billion GEL, %).

State Budget **total revenues** 3-month plan is determined¹ by 4,733.3 million GEL, whereas 3-month performance amounts to 103.5%. As for the execution of total revenues according to components, all components are executed with an excess in relation to the 3-month plan. Specifically, the execution of revenues amounted to 102.0% of the 3-month plan, execution of disposals of nonfinancial assets – 106.0%, disposals of financial assets – 103.8%, whereas incurrence of liabilities was defined at 126.6%.

State Budget **total expenditures** 3-month approved, as well as adjusted plans amount to 4,835.7 million GEL, whereas 3-month performance represented 96.3% of the plan. As for the execution of total expenditures according to the components, performance of the largest component – expenses – makes up 95.0% of 3-month approved plan, and 96.3% of 3-month adjusted plan. The component of acquisitions of nonfinancial assets stands out with good performance level as well. Namely, the performance of acquisitions of nonfinancial assets amounts to 113.2% of the 3-month approved plan and 94.9% of the adjusted plan. The components of acquisitions of financial assets and reductions of liabilities are characterized by low performance levels in regards to the 3-month approved plan but thoroughly good performance levels in relation to the 3-month adjusted plan. Specifically, their execution in regards to the 3-month approved plan amounts to 62.2% and 89.6% respectively, while in regards to the 3-month adjusted plan, the performance levels make up 123.0% and 98.5% respectively.

¹ Order №437 of the Ministry of Finances of Georgia “On the approval of quarterly breakdown of Georgia’s 2023 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2023 State Budget”, December 29, 2022. As according to the budgetary amendments made in January-March, only 3-month plans of total expenditures were adjusted. In part of total expenditures, the given document represents 3-month approved plan according to the abovementioned order as well as 3-month adjusted plan according to the budget amendments.

Title	2023 Annual Plan	3-month approved plan	3-month adjusted plan	3-month performance	% towards 3-month approved plan	% towards 3-month adjusted plan	% towards annual plan
Total revenues	21,914.2	4,733.3	4,733.3	4,900.5	103.5%	103.5%	22.4%
Revenues	17,619.9	4,335.8	4,335.8	4,422.8	102.0%	102.0%	25.1%
Disposals of nonfinancial assets	200.0	28.0	28.0	29.7	106.0%	106.0%	14.8%
Disposals of financial assets	450.0	86.5	86.5	89.7	103.8%	103.8%	19.9%
Incurrence of liabilities	3,644.3	283.0	283.0	358.2	126.6%	126.6%	9.8%
Total expenditures	21,880.1	4,835.7	4,835.7	4,659.1	96.3%	96.3%	21.3%
Expenses	16,335.2	3,964.4	3,913.6	3,768.0	95.0%	96.3%	23.1%
Acquisitions of nonfinancial assets	3,881.3	515.4	614.7	583.3	113.2%	94.9%	15.0%
Acquisitions of financial assets	445.1	40.9	20.7	25.4	62.2%	123.0%	5.7%
Reductions of liabilities	1,218.5	315.1	286.7	282.4	89.6%	98.5%	23.2%
net change in the stock of cash	34.1	-102.4	-102.4	241.4			

Table 1: Performance of state budget total revenues and total expenditures by components of 3-month 2023 (million GEL, %).

In 3-month of 2023, the State Budget **gross operating balance**² was defined by 654.8 million GEL, whereas, **net lending/net borrowing balance**³ amounted to 101.2 million GEL. The diagram below represents 3-month gross operating and net lending/net borrowing balance dynamics in 2014-2023.

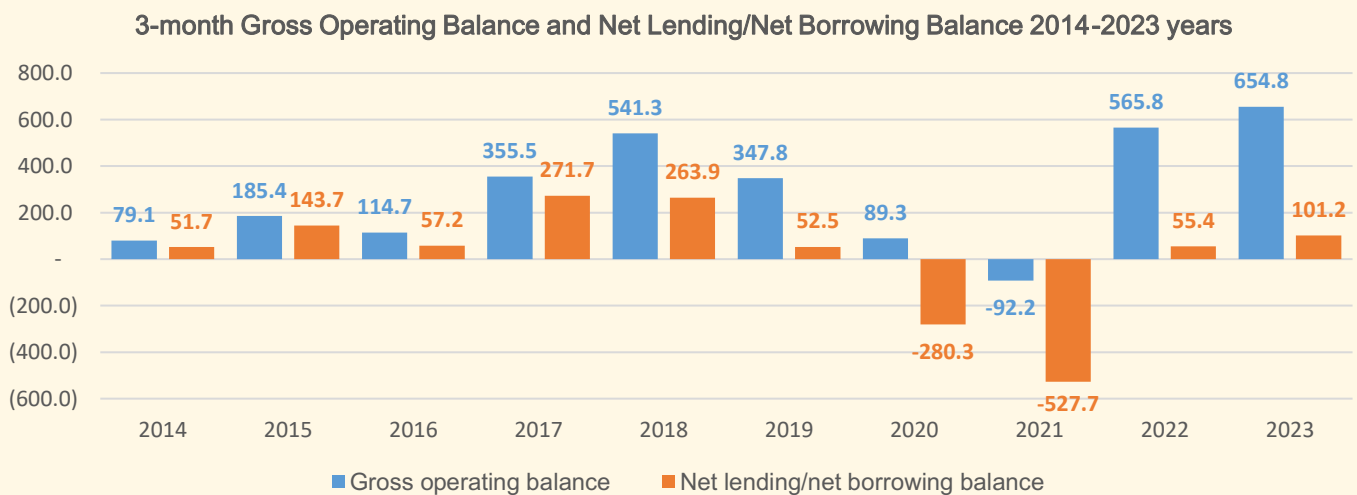


Diagram 2: 3-month gross operating balance and net lending/net borrowing balance of 2014-2023 (million GEL).

At the beginning of 2023 year, the adjusted State Budget balance was defined at 1,247.6 million GEL. Taking into account the performance of January-March total revenues and total expenditures, the net accumulation in the stock of cash amounted to 241.4 million GEL and by April the 1st of 2023 the State Budget balance was defined at 1,488.9 million GEL.

As for the **Government Debt**, with the state of 31 March 2023, the amount of government debt balance reached 27,779.7 million GEL (including the balance of government external debt – 20,585.3 million GEL and the balance of government domestic debt – 7,194.5 million GEL).

² Gross Operating Balance is the difference between revenues and expenses. It can be both positive and negative.

³ Net Lending/Net Borrowing Balance is the distinction between Gross operating balance and Gross investment in nonfinancial assets and indicates the Budget surplus (positive value) or Budget deficit (negative value).

State Budget Total Revenues

According to the law of Georgia “on State Budget of Georgia 2023”, the planned annual **total revenues plan** is defined with the amount of **21,914.2 million GEL**, whereas **the execution of the total revenues** in 2023 3-month amounted to **4,900.5 million GEL**, 22.4% of the annual plan and 103.5% of the 3-month plan (4,733.3 million GEL). It exceeds the same indicator of the last year by 74.3 million GEL (by 1.5%).

In nominal terms, the performance indicators of 2014-2023 state budget total revenues for 3 months, besides the same indicators of 2016 and 2019, stand out with annual growth trend. In 2014-2022, its share in the annual indicator varied between 20.7% and 23.6%, whereas the 3-month execution indicator of 2023 amounted to 22.4% of the annual plan.

2014-2023 state Budget total revenues 3-month execution and their share in annual indicators

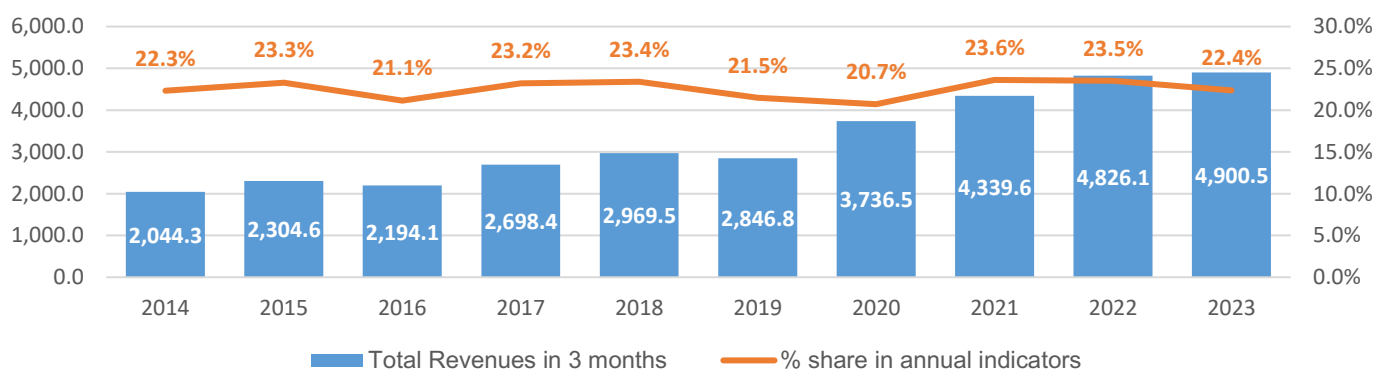


Diagram 3: 2014-2023 State Budget total revenues 3-month execution and their share in annual indicators (million GEL)

As for the execution of the 3-month total revenues by components, good performance levels are detected in revenues (102.0%), as well as the indicators of disposals of financial assets (103.8%) and nonfinancial assets (106.0%). As for the total revenues received from the incurrence of liabilities, it is received with an excess of the planned indicator by 26.6% (through the influence of 135.5% - performance indicator of the external loan).

Title	2022 3-month performance	2023 Annual Plan	2023 3-month plan	2023 3-month performance	2023 3-month performance / 2023 3-month plan		2023 3-month performance / 2022 3-month performance		Performance towards annual plan
					Distinction	%	Distinction	%-Alternation	
Total revenues	4,826.1	21,914.2	4,733.3	4,900.5	167.2	103.5%	74.3	1.5%	22.4%
Revenues	4,000.4	17,619.9	4,335.8	4,422.8	87.0	102.0%	422.4	10.6%	25.1%
Taxes	3,688.1	16,290.4	4,099.3	4,113.0	13.8	100.3%	425.0	11.5%	25.2%
Grants	164.3	279.6	87.4	114.9	27.4	131.4%	-49.5	-30.1%	41.1%
Other revenues	148.0	1,050.0	149.1	194.9	45.8	130.7%	46.9	31.7%	18.6%
Disposals of nonfinancial assets	34.9	200.0	28.0	29.7	1.7	106.0%	-5.2	-14.8%	14.8%
Disposals of financial assets	20.5	450.0	86.5	89.7	3.2	103.8%	69.2	337.0%	19.9%
Incurrence of liabilities	770.3	3,644.3	283.0	358.2	75.2	126.6%	-412.1	-53.5%	9.8%
External	358.9	2,244.3	218.0	295.5	77.4	135.5%	-63.5	-17.7%	13.2%
Domestic	411.4	1,400.0	65.0	62.8	-2.2	96.6%	-348.6	-84.7%	4.5%

Table 2: 2022-2023 3-month total revenues of the State Budget (million GEL, %).

Compared to the previous year, the indicator of the total revenues has increased by 74.3 million GEL (by 1.5%) which is mainly caused by a rise in the revenues (by 422.4 million GEL) and on the other hand, by a decrease of total revenues from the incurrence of liabilities (by 412.1 million GEL). Throughout the last years, the rise in total revenues of the state budget is connected with a growth of its main components - revenues and the receipts from the incurrence of liabilities. For 2015-2023, the average growth rate of the total revenues from the incurrence of liabilities (31.9%) is much higher than the same indicator of revenues (11.6%), however, in 2023, total revenues from the incurrence of liabilities have decreased by 53.5% compared to the previous year, whereas, revenues have increased by 10.6%, which is correspondingly reflected in the structure of total revenues. In 2023, compared to the previous years, the share of revenues in the total revenues increased from 82.9% to 90.3%, while the receipts received from the incurrence of

liabilities have decreased from 16.0% to 7.3%. Similarly to past years, the total share of receipts received from the disposals of nonfinancial and financial assets in the 3-month total revenues indicator for 2023 is small and amounts to 2.4% (this indicator was at 1.8% on average throughout 2014-2022 years).

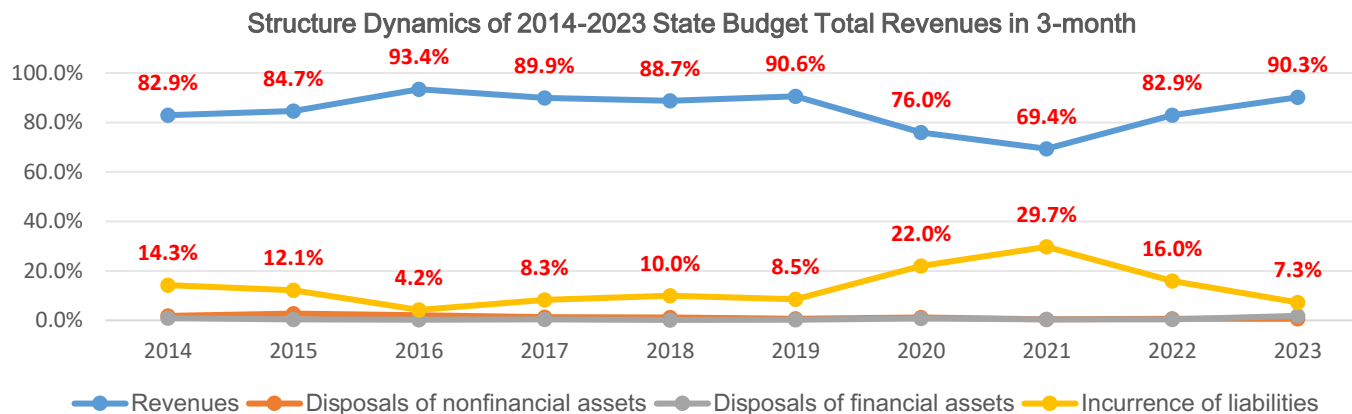


Diagram 4: Structure Dynamics of 2014-2023 State Budget Total Revenues in 3 months (%)

The diagram below represents 2014-2023 State Budget Total Revenues in 3-month according to components.

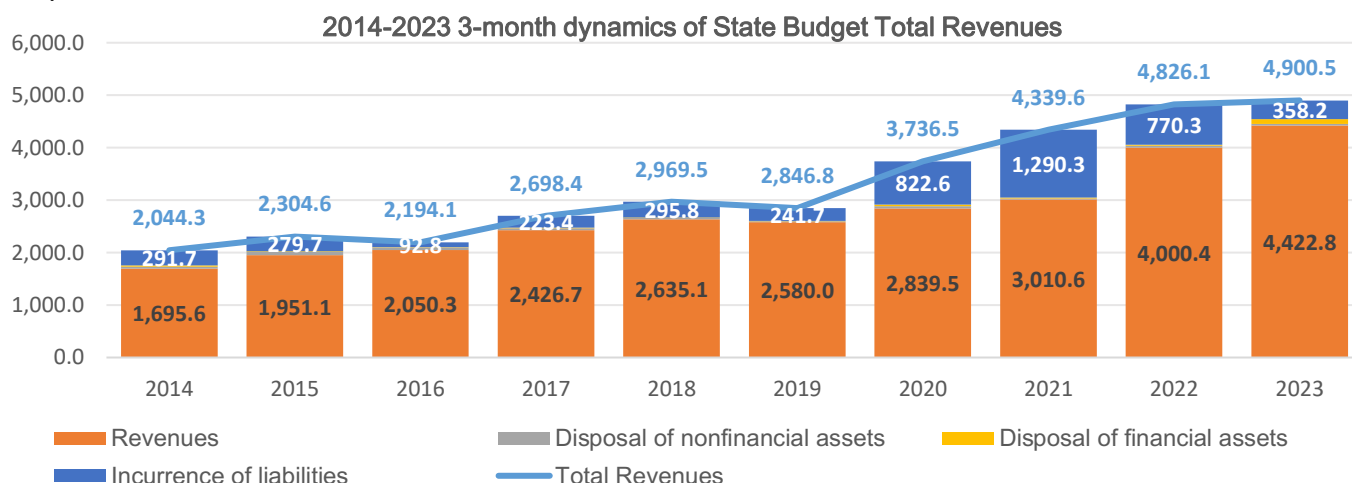


Diagram 5: 2014-2023 3-month Dynamics of State Budget Total Revenues (million GEL).

As to the 3-month of 2021-2023 performance of the State Budget total revenues according to months, the average monthly received total revenues amounted to 1,446.5 million GEL in January-March 2021, whereas, in January-March 2022, it stood at 1,608.7 million GEL. In January-March 2023, the average monthly indicator comprised 1,633.5 million GEL, by 1.5% (by 24.8 million GEL) more than the 2022 3-month average indicator and by 12.9% (by 186.9 million GEL) more than the 2021 3-month indicator.

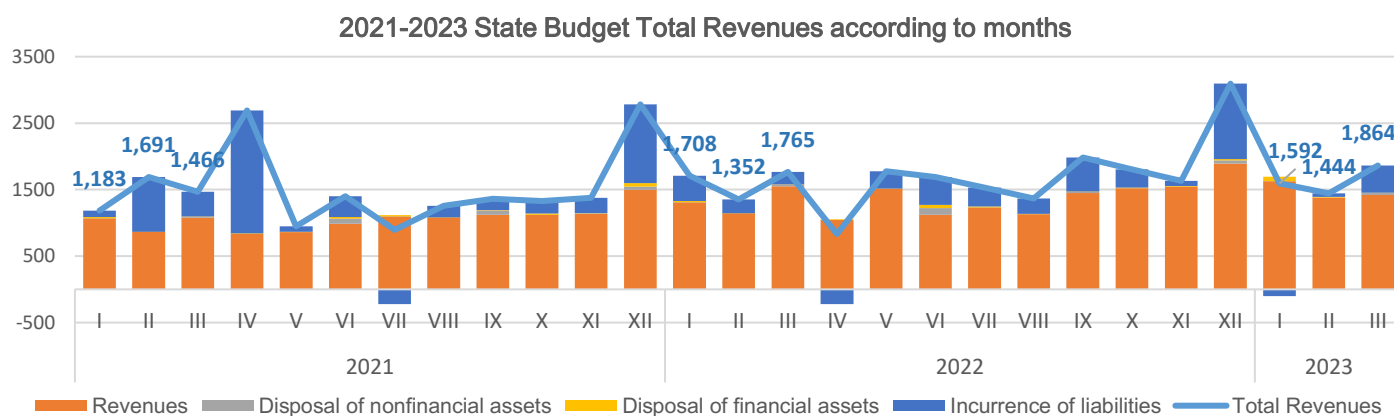


Diagram 6: 2021-2023 State Budget Total Revenues according to months (million GEL).

Revenues

The revenues received in 3 months of 2023 amounted to 4,422.8 million GEL - 102.0% of the 3-month plan (4,335.8 million GEL) and 25.1% of the annual plan (17,619.9 million GEL), exceeding the previous year's indicator by 422.4 million GEL (by 10.6%), mainly by the influence of an increase in the taxes. As for the performance of revenues according to the components (taxes, grants, and other revenues), tax revenues stand out with a good performance level, however, the performance indicators of grants and other revenues are characterized by significant positive deviations.

The diagram below represents 2014-2023 3-month State Budget Revenues according to components.

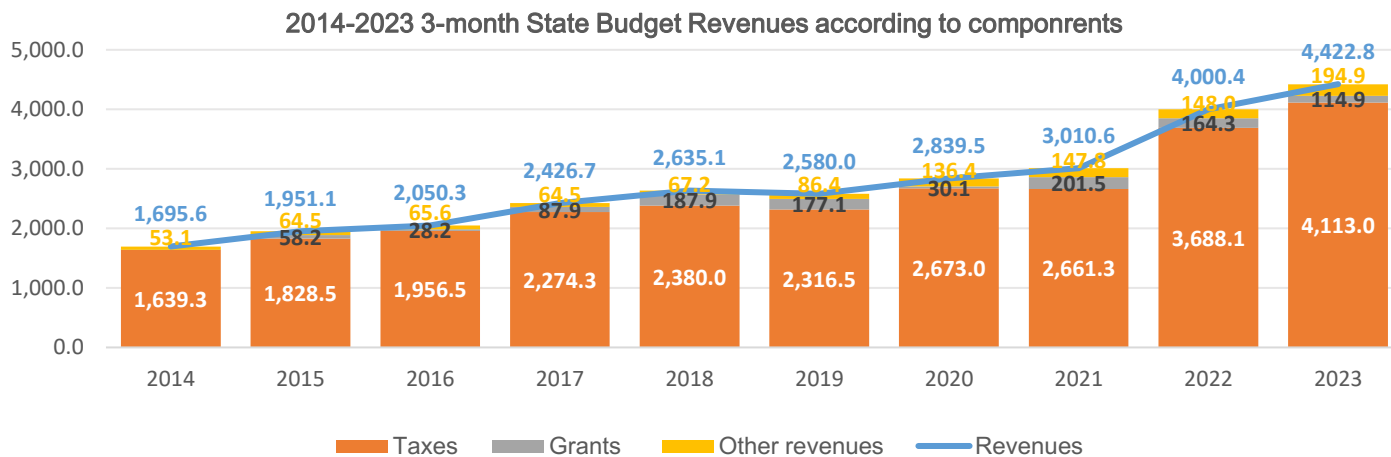


Diagram 7: 2014-2023 3-month State Budget Revenues according to components (million GEL).

- 4,113.0 million GEL is mobilized through **tax revenues** (on which 93.0% of revenues were formed) in 3-month of 2023, 100.3% of the 3-month plan (4,099.3 million GEL) and 25.2% of an annual plan (16,290.4 million GEL), exceeding the same indicator of the previous year by 425.0 million GEL (by 11.5%).

Title	2022 3-month performance	2023 annual plan	2023 3-month plan	2023 3-month performance	2023 3-month performance / 2023 3-month plan		2023 3-month performance / 2022 3-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-alternation	
Taxes	3,688.1	16,290.4	4,099.3	4,113.0	13.8	100.3%	425.0	11.5%	25.2%
Income tax	1,126.4	5,140.0	1,266.0	1,424.0	158.0	112.5%	297.6	26.4%	27.7%
Profit tax	690.0	2,000.0	695.0	671.1	-23.9	96.6%	-18.9	-2.7%	33.6%
VAT	1,305.1	6,670.4	1,478.3	1,585.4	107.1	107.2%	280.3	21.5%	23.8%
Excise tax	319.8	2,100.0	333.0	434.1	101.1	130.4%	114.3	35.7%	20.7%
Import tax	22.4	130.0	25.0	32.1	7.1	128.4%	9.7	43.5%	24.7%
Other taxes	224.4	250.0	302.0	-33.7	-335.7	-11.2%	-258.1	-115.0%	-13.5%

Table 3: 2022-2023 3-month State Budget tax revenues (million GEL, %).

Compared to the 3-month plan, nearly all taxes (except for Profit tax, for which the performance level amounts to 96.6%) have a high level of mobilization and vary between 107.2% and 130.4% (especially income tax, VAT, and Excise tax are observed with exceeding level of 158.0 million GEL, 107.1 million GEL, and 101.1 million GEL). As for the component of other taxes, its 3-month planned indicator was defined at 302.0 million GEL, while the executed performance level was -33.7 million GEL⁴.

Compared to the same period of the previous year, the amount of tax revenues has increased by 425.0 million GEL (by 11.5%). The indicated increase is mainly stipulated by the growth of VAT, income tax, and excise tax (accordingly by 21.5%, 26.4%, and 35.7%).

Compared to the same period last year, a rise in the income tax is connected mainly to an increase of 227.4 million GEL (by 23.3%) in the income tax occupied by the lessees. As for the VAT, 1,585.4 million GEL was transferred to the state budget in January-March, which is by 280.3 million GEL more than the previous year. (Among which by 246.7 million GEL more was received from the products realized and services rendered on the territory of Georgia and by 33.6 million GEL more - from the imported products). Compared to last year, excise tax has experienced a rise of 35.7% (by 114.3 million GEL) mainly by the influence of an increase in income by 94.9 million GEL from taxation of imported goods (including, excise tax from the taxation of imported tobacco increased by 77.0 million GEL, by 97.0%).

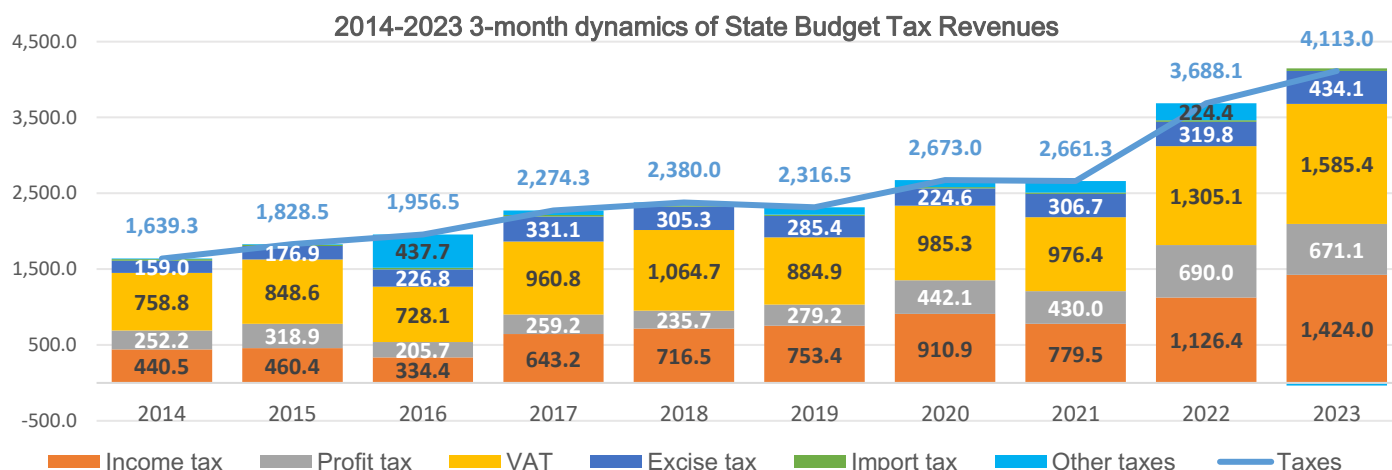


Diagram 8: 2014-2023 3-month dynamics of State Budget Tax Revenues (million GEL).

As for the **State Budget tax revenues** according to months, for the 2023 3-month period, the average monthly indicator of tax revenue performance amounted to 1,371.0 million GEL, which is by 141.7 million GEL (11.5%) more than the same indicator of 2022, while it exceeds the average annual figure of 2022 by 123.0 million GEL (by 9.9%). In March 2023, 1,315.4 million GEL was received in the budget, slightly (by 5.8 million GEL) more than the February indicator and 172.7 million GEL less than the January indicator (the highest rate of tax revenues throughout the 3 months was recorded in January). The actual figure for March has decreased by 159.5 million GEL compared to the same indicator for the previous year (despite exceeding income tax, VAT, excise, and import taxes by 279.4 million GEL), mainly due to the reduction of other taxes and profit tax (correspondingly, by 373.8 million GEL and by 65.2 million GEL).

⁴ Based on the reform implemented in the treasury code system in 2016, the tax paid before the declaration deadline is recorded in the "other tax" article (mainly it refers to income tax), from where they are transferred to the corresponding type of tax after the declaration deadline. In addition, from the same article, the amount is transferred to the sub-account for the return of overpaid amounts of tax income, therefore, the performance of other tax in a specific reporting period can be both positive and negative.

2022-2023 State Budget Tax Revenue according to months

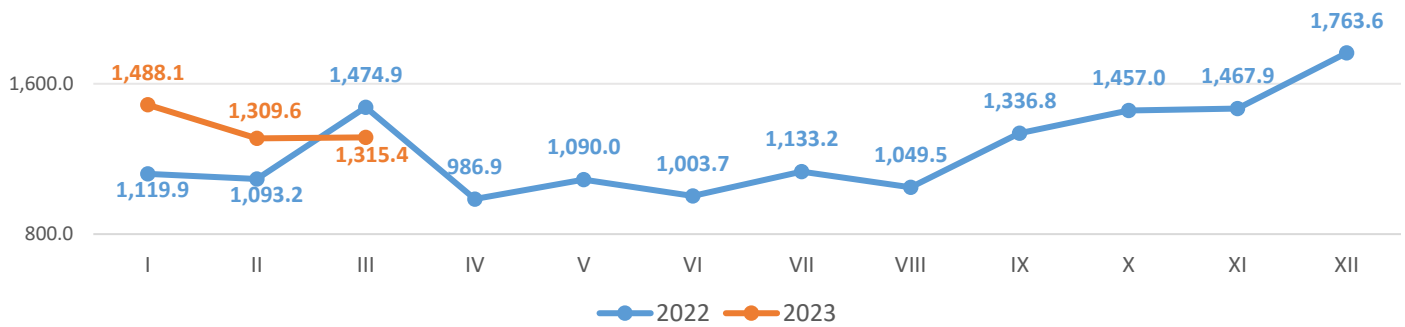


Diagram 9: 2022-2023 State Budget Tax Revenues according to months (million GEL)

Discussion of **Consolidated Budget Tax Revenues** is very important, during the analysis of the tax revenues. In the 3-month of 2023, tax revenues of the consolidated budget amounted to 4,609.3 million GEL⁵ which represents 101.2% of the 3-month plan (4,554.0 million GEL) and 24.4% of 2023 annual forecast (18,890.0 million GEL). According to the 3-month figures of 2014-2023, indicators of consolidated budget tax revenues are characterized by constant growth trend (except 2021)⁶. throughout 2015-2022 years, the average growth rate of tax revenues was 12.1%, while the indicator of 2023 exceeds the indicator of 2022 by 12.7% (by 518.1 million GEL).

The diagram below represents 2014-2023 3-month tax revenues of consolidated budget of Georgia.

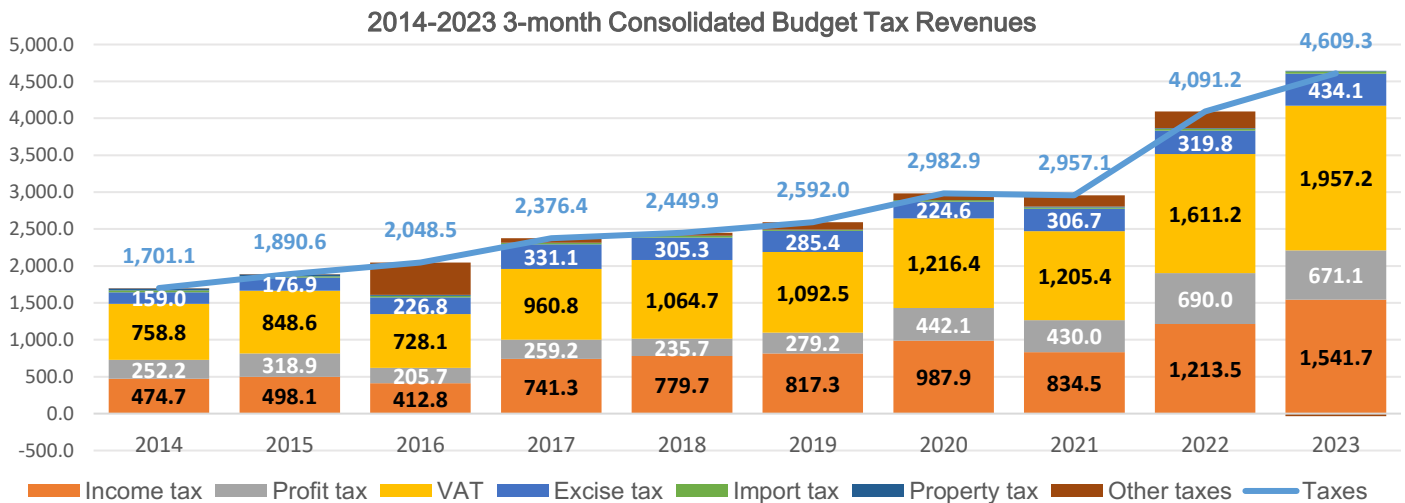


Diagram 10: 2014-2023 3-month Consolidated Budget Tax Revenues (million GEL).

▪ The actual **grants** indicator (114.9 million GEL) stands out with a high-performance level and amounts to 131.4% of the 3-month plan and 41.1% of the annual plan. The indicated is mainly connected with the excessive performance of budget supporting grants (104.6% of the 3-month plan) and grants received from the central budget's LEPLs (136.2% of the 3-month plan), as well as the targeting grants allocated to budgetary organizations by donors with an amount of 25.7 million GEL throughout 3 months (this type of grant is not taken into account by the plan and therefore affects the increase in the total volume of grants). The Budget also includes investment grants (1.9 million GEL), which are characterized by a low level of performance and only constitute 18.8% of the plan.

Compared to the same period of the previous year, the amount of grants has decreased by 49.5 million GEL (by 30.1%). The indicated decrease is mainly connected with the budget-supportive grants, by which the state budget has received 61.4 million GEL (twice) more in 2022.

⁵ In the reporting period, the indicator of refund of taxes (VAT) paid in excess amounted to 614.3 million GEL.

⁶ In 2021, compared to the previous year, the amount of taxes has decreased by 0.9%, mainly due to a 153.4 million GEL decline in the income tax because of a temporary tax relief imposed in the same period of 2021, which influenced a fall in the income tax.

2014-2023 3-month Dynamics of Grants according to components

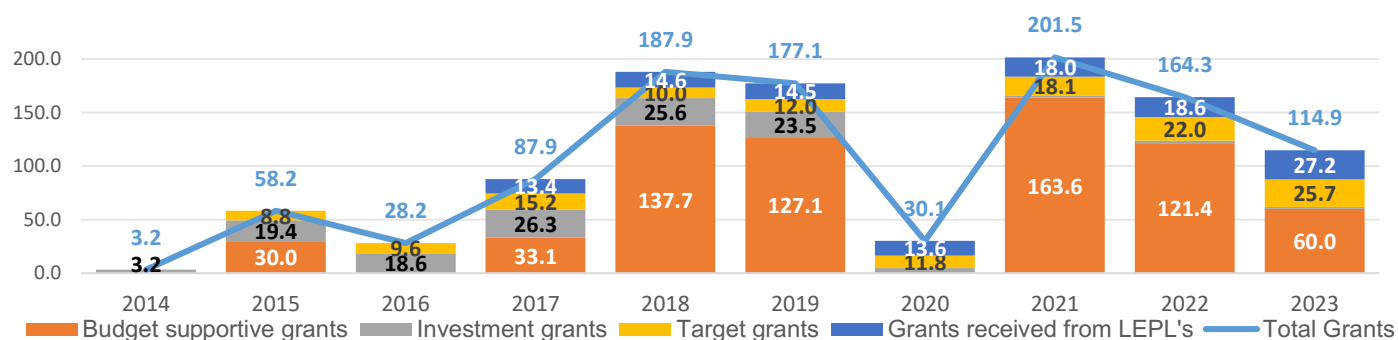


Diagram 11: 2014-2023 3-month Dynamics of Grants according to components (million GEL).

- In the 3 months of 2023, 194.9 million GEL was mobilized to the budget by way of the **other revenues** - 130.7% of the 3-month plan (149.1 million GEL) and 18.6% of the annual plan (1,050.0 million GEL).

Title	2022 3-month performance	2023 annual plan	2023 3-month plan	2023 3-month performance	2023 3-month performance / 2023 3-month plan		2023 3-month performance / 2022 3-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-Alternation	
Other Revenues	148.0	1,050.0	149.1	194.9	45.8	130.7%	46.9	31.7%	18.6%
Revenues from Property	73.0	621.0	68.3	78.0	9.7	114.2%	5.0	6.8%	12.6%
Interests	65.7	245.0	62.8	70.9	8.1	112.9%	5.2	7.9%	29.0%
Dividends	0.04	350.0	0.0	0.01	0.01		-0.03	-78.1%	0.0%
Rent	7.3	26.0	5.5	7.1	1.6	128.3%	-0.2	-3.2%	27.1%
Realization of Use of Goods and Services	14.6	87.0	13.8	20.0	6.2	144.7%	5.4	37.1%	23.0%
Administrational Fees and Taxes	13.9	83.9	13.1	19.4	6.3	147.8%	5.5	39.8%	23.1%
Use of Goods and Services Purchased by non-market rule	0.7	3.1	0.7	0.6	-0.1	84.5%	-0.1	-16.6%	18.8%
Fines, Sanctions and Penalty interests	26.2	130.0	26.0	35.5	9.5	136.7%	9.3	35.6%	27.3%
Transfers which are not Classified Elsewhere	34.2	212.0	41.0	61.4	20.4	149.7%	27.2	79.7%	28.9%

Table 4: 2022-2023 3-month State Budget indicators of other revenues (million GEL, %).

Other revenues have been received in excess compared to the quarterly plan according to all its main components, although the mentioned excess is mainly related to unclassified transfers, by way of which 149.7% of the plan indicator entered the budget.

40.0% of the total indicator of the Other Revenues is received from the property (114.2% of the 3-month plan). Specifically, the interest income of 2023 January-March amounted to 70.9 million GEL (of which accrued interest on deposits and accounts made up 58.3 million GEL), 112.9% of the 3-month plan. Revenues from rent represented 7.1 million GEL, which exceeds the 3-month plan indicator by 28.3%, among which, 5.8 million GEL was received from the fee for issuance of a usage license (last year, 6.2 million GEL was received in the budget for this purpose). In the form of dividends, more specifically from the profit of enterprises operating with the shareholding participation of the State, 9.0 thousand GEL is received in the budget (however, the mentioned income according to the 2023 annual plan is not taken into account). As for the dividends from the profit of the National Bank, the given income is not planned in the reporting period, while according to the annual plan (II quarter), it has planned to receive 350.0 million GEL.

31.5% of the total indicator of Other Revenues is received from Non-classified Transfers with an amount of 61.4 million GEL, which makes up 149.7% of the 3-month plan and 28.9% of the annual plan (among them, the revenues from road use fee amount to 39.6 million GEL while the unused and returned budgetary funds of the previous year make up 8.5 million GEL).

Revenues received from realization of use of goods and services amounted to 20.0 million GEL, 144.7% of the 3-month plan. The main income with an amount of 19.4 million GEL was received in the form of administrative fees and taxes. Among them, Permission fees constitute 11.7 million GEL (from which 11.3

million GEL was received from the permit on gaming house, gaming machine salon, bookmaker, lotto, bingo, and arranging incentive lotteries) and State Duty makes up 6.2 million GEL (among which 5.8 million GEL is received from cases pending in courts).

The revenue from sanctions (fines and penalty interests) reached 35.5 million GEL, which makes up 136.7% of the 3-month plan and 27.3% of the annual plan (among which 21.0 million GEL was received from sanctions due to administrative violations, in particular, for breach of traffic regulations).

Compared to the same period last year, the volume of Other Revenues has increased significantly - by 46.9 million GEL (by 31.7%), which is mainly related to an increase in the revenues (by 27.2 million GEL) from non-classified transfers (in particular, the given growth largely is stipulated by a rise in road use fees by 23.2 million GEL).

The diagram below represents the 2014-2023 3-month performance of Other Revenues according to the components.

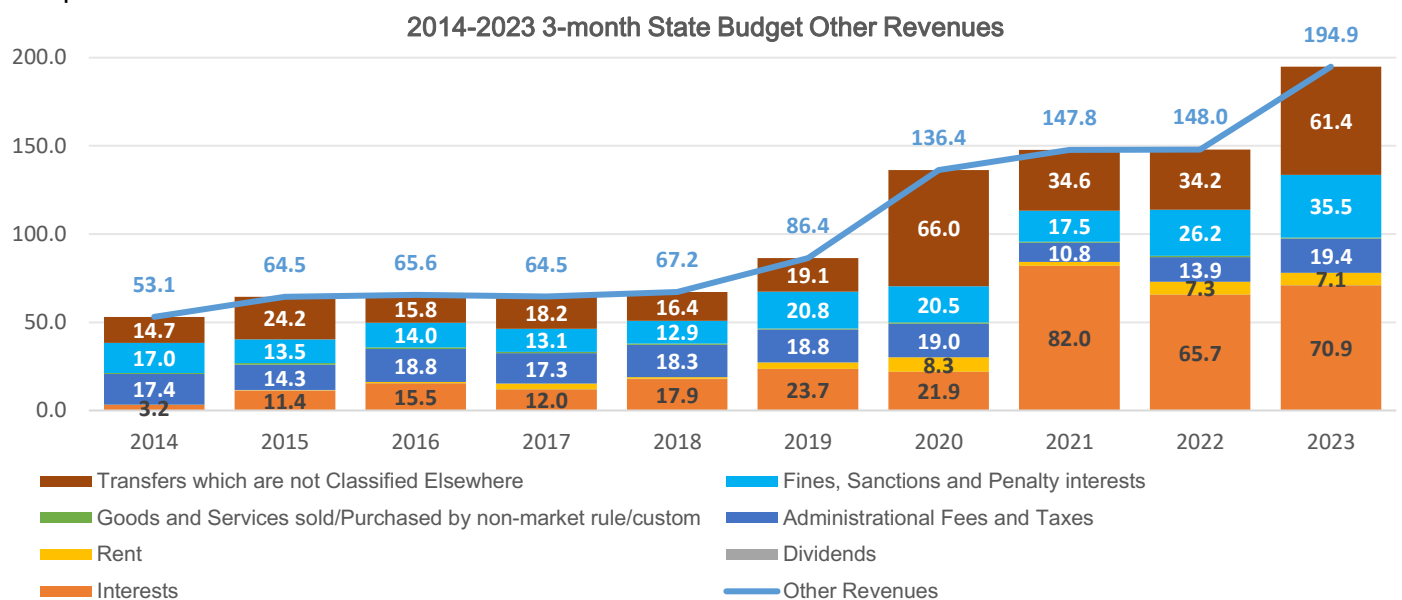


Diagram 12: 2014-2023 3-month State Budget other revenues (million GEL).

Disposals of Nonfinancial Assets

The total revenues received from **disposals of nonfinancial assets** represent 29.7 million GEL, 106.0% of the 3-month plan, which is mainly related to the receipts received from the sale of main assets in the form of which in 3 months (mainly in March) budget received 118.9% (23.8 million GEL) of the 3-month-plan. As for the total revenues derived from non-derivative assets (specifically land), 5.9 million GEL was received in this component (2.1 million GEL less than the 3-month plan indicator).

Compared to the same period of last year, the indicator of the total revenues received from disposals of nonfinancial assets has decreased by 5.2 million GEL (14.8%) by the influence of decrease in the total revenues from land sales by 5.3 million GEL.

The diagram below represents the total revenues received from disposals of nonfinancial assets in 3 months of 2014-2023.

Total revenues received from disposals of nonfinancial assets in 3-month of 2014-2023

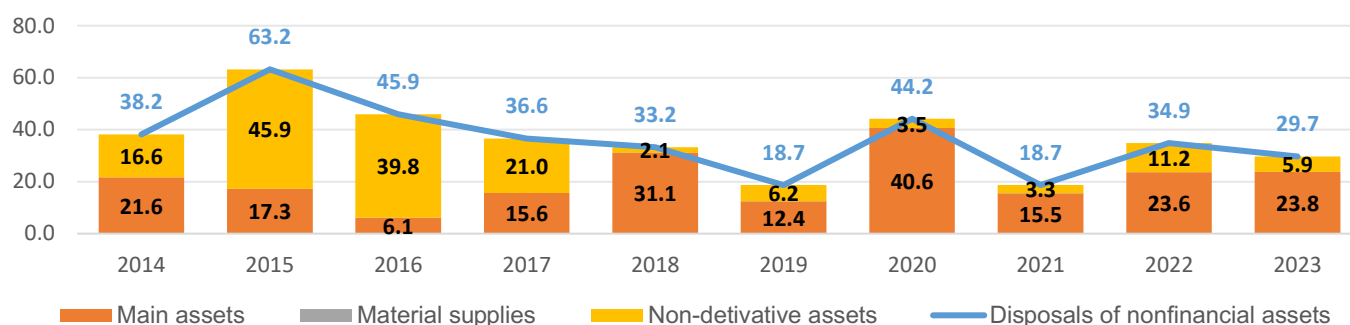


Diagram 13: Total revenues received from disposals of nonfinancial assets in 3-month of 2014-2023 (million GEL).

Disposals of Financial Assets

In January-March, 89.7 million GEL was received from **disposals of financial assets** (from the repayment of the loans), which represents 103.8% of the 3-month plan and 19.9% of the annual plan, whereas exceeds the previous year's indicator by 69.2 million GEL (4.4 times).

The diagram below represents total revenues received from disposals of financial assets in 3-month of 2014-2023⁷.

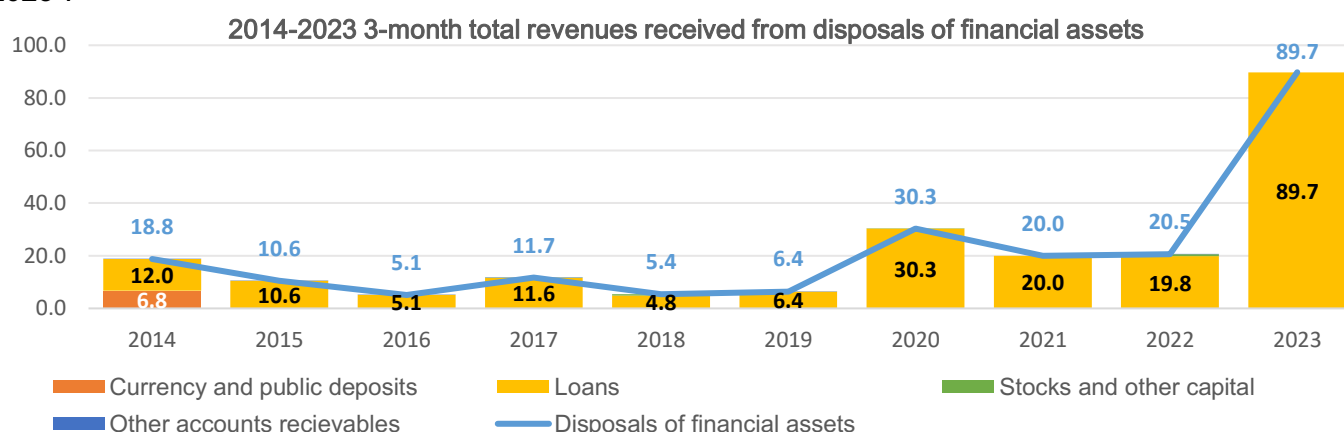


Diagram 14: 2014-2023 3-month total revenues received from Disposals of financial assets (million GEL).

Incurrence of Liabilities

3-month total revenues received from the **incurrence of liabilities** amounted to 358.2 million GEL, 126.6% of the 3-month plan (9.8% of the annual plan) under the influence of excessive funds from external financing sources. In particular, by 77.1 million GEL (by 35.4%) more than the planned indicator was credited to the budget through investment projects, and 0.3 million GEL were received as budgetary credits (although indicated credits are not provided for the 3-month plan).

Title	2022 3-month performance	2023 annual plan	2023 3-month plan	2023 3-month performance	2023 3-month performance / 2023 3-month plan		2023 3-month performance / 2022 3-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-Alternation	
Incurrence of Liabilities	770.3	3,644.3	283.0	358.2	75.2	126.6%	-412.1	-53.5%	9.8%
External	358.9	2,244.3	218.0	295.5	77.4	135.5%	-63.5	-17.7%	13.2%
Budget Supportive credits	167.9	400.0	0.0	0.3	0.3		-167.6	-99.8%	0.1%
Investment credits	191.0	1,844.3	218.0	295.2	77.1	135.4%	104.1	54.5%	16.0%
Domestic	411.4	1,400.0	65.0	62.8	-2.2	96.6%	-348.6	-84.7%	4.5%

Table 5: 2022-2023 3-month State Budget indicators of incurrence of liabilities. (million GEL,%).

⁷ By the budget classification before October, 2014, in 2014 3-month indicator of disposals of the financial asset (Except of net application in the stock of cash), namely, in currency and public deposit, unused and returned budget resources, which are registered in current classification in other revenues, are taken into account.

As for the indicator of incurrence of domestic liabilities, the received funds from the emission⁸ of treasury securities amounted to 747.5 million GEL, whereas the principal repayment amounted to 684.7 million GEL. As a result of the emission and redemption of treasury liabilities and treasury bonds, the net incurrence of domestic liabilities comprised 62.8 million GEL (96.6% of the 3-month plan).

Compared to the same period of 2020-2022, the amount of receipts from the incurrence of liabilities has significantly decreased. 2015-2019 3-month average growth rate for the given component is 16.8%, while in 2020, compared to the previous year, it reached 240.4%, 2021 – 56.9%, whereas, since 2022, the given component has a decreasing tendency: compared to the last year, it has decreased by 40.3% in 2022 and by 53.5% in 2023 under the influence of a decrease in the receipts from the incurrence of external liabilities.

The diagram below represents 2014-2023 3-month dynamics of domestic and external Incurrence of liabilities.

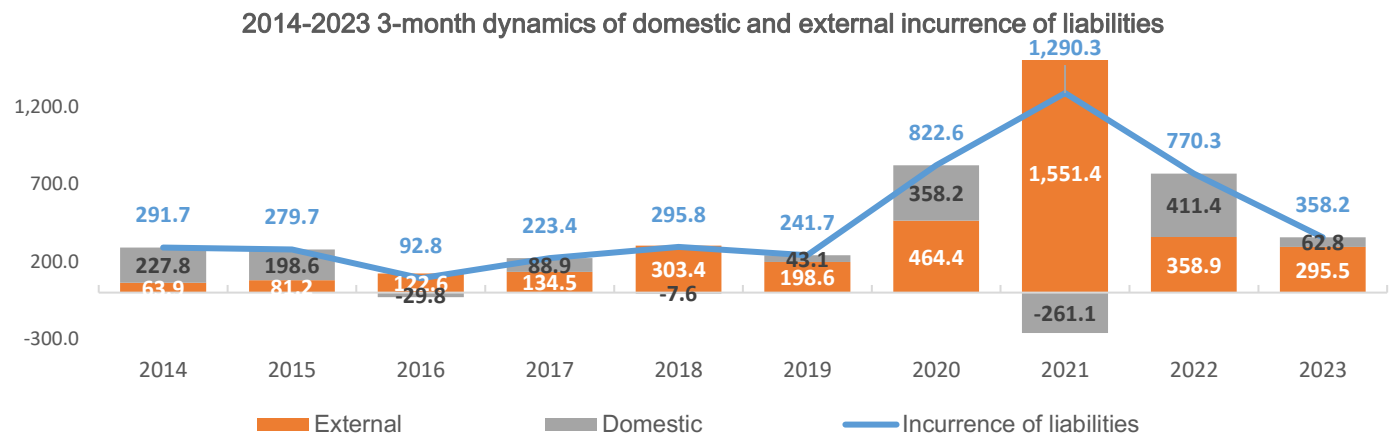


Diagram 15: 2014-2023 3-month dynamics of domestic and external Incurrence of liabilities (million GEL).

The amount of receipts from the incurrence of external liabilities has decreased by 17.7% compared to the same period of the previous year, which is stipulated by the decrease in budget supportive credits (in 3 months of last year, 167.9 million GEL was received in the budget in the form of budget supportive credits, while in the same period of this year - 297.2 thousand GEL) however, the amount of investment credits has increased by 54.5% (by 104.1 million GEL).

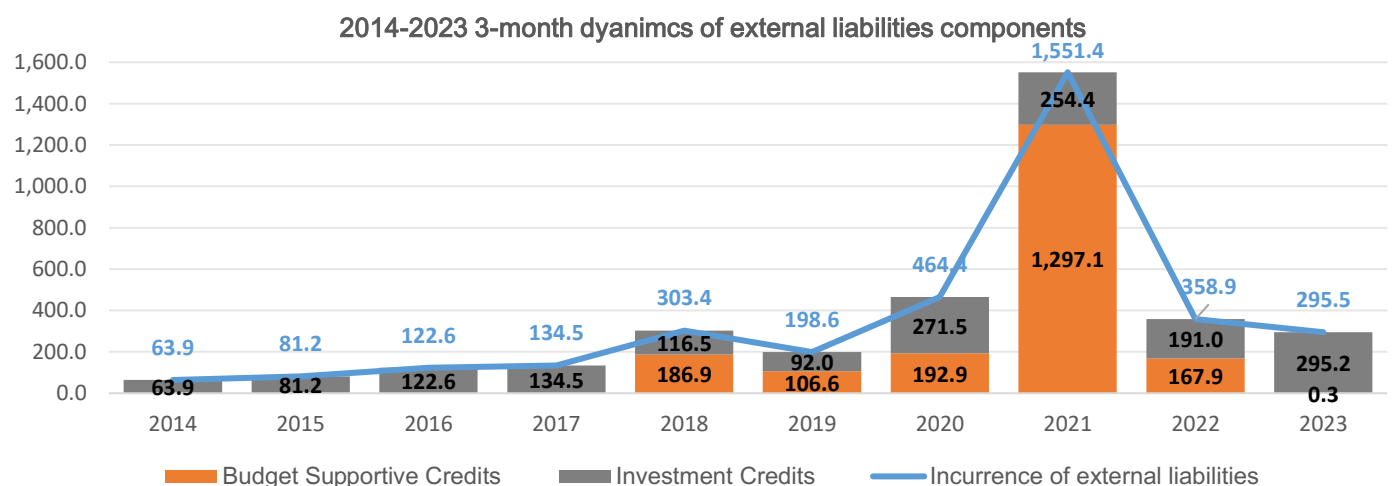


Diagram 16: 2014-2023 3-month dynamics of external liabilities components (million GEL).

⁸ With the information of the Ministry of Finances of Georgia, 15 auctions of securities were held during the 3-month of 2023. 723.2 million GEL treasury securities were released, from which – the treasury bonds with the amount of 603.2 million GEL fully represent “benchmark bonds”.

State Budget Total Expenditures

According to the law of Georgia “on State Budget of Georgia 2023”, the planned **total expenditures** are defined with the amount of **21,880.1 million GEL**, whereas the execution of 2023 3-month **total expenditures amounted to 4,659.1 million GEL**, 21.3% of an annual plan, 96.3% of the 3-month approved and adjusted plans (4,835.7 million GEL), whereas it is more than the previous year’s same indicator by 9.2% (by 392.7 million GEL).

In nominal terms, the indicator of 3-month State Budget total expenditures stands out with a growing trend. The share of total expenditures in 2014-2022 annual execution was fluctuating between 19.8% and 22.0%, however, the 2023 3-month performance indicator amounted to 21.3% of the annual plan.

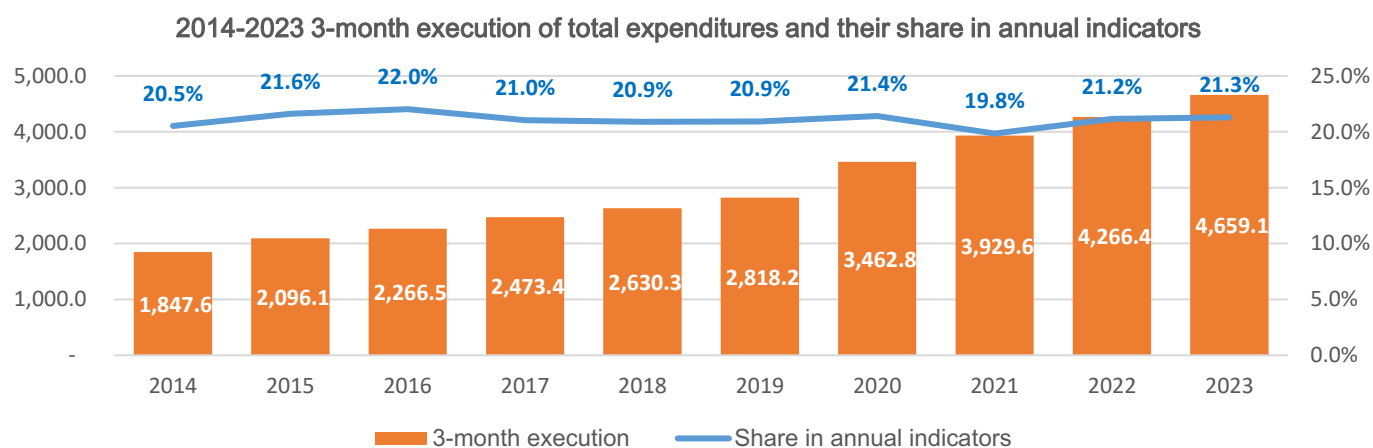


Diagram 17: 2014-2023 3-month execution of total expenditures and their share in annual indicators (million GEL, %).

The table below represents executions of 3-month 2022-2023 State Budget total expenditures. As represented on the table, the execution of expenses amounts to 95.0% of 3-month approved plan, whereas, 96.3% of the 3-month adjusted plan. The component of acquisitions of nonfinancial assets stands out with good performance level. Namely, the execution of acquisitions of nonfinancial assets amounts to 113.2% of the 3-month approved plan and 94.9% of the 3-month adjusted plan. However, the execution of acquisitions of financial assets and reductions of liabilities is characterized by low levels of performance compared to the 3-month approved plan and good performance level compared to the 3-month adjusted plan. In particular, their execution represents 62.2% and 89.6% in regards to the 3-month approved plan and 123.0% and 98.5% in regards to the 3-month adjusted plan.

Title	2022 3-month performance	2023 annual plan	2023 3-month approved plan	2023 3-month adjusted plan	2023 3-month performance	3-month performance / 3-month approved plan		3-month performance / 3-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
Total Expenditure	4,266.4	21,880.1	4,835.7	4,835.7	4,659.1	-176.6	96.3%	-176.6	96.3%	21.3%
Expenses	3,434.6	16,335.2	3,964.4	3,913.6	3,768.0	-196.3	95.0%	-145.5	96.3%	23.1%
Acquisitions of nonfinancial assets	545.3	3,881.3	515.4	614.7	583.3	67.9	113.2%	-31.5	94.9%	15.0%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	12.3	445.1	40.9	20.7	25.4	-15.4	62.2%	4.8	123.0%	5.7%
Reductions of liabilities	274.2	1,218.5	315.1	286.7	282.4	-32.7	89.6%	-4.3	98.5%	23.2%

Table 6: 2022-2023 3-month State Budget total expenditures (million GEL, %).

The diagram below represents 2014-2023 3-month State Budget total expenditures of Georgia according to components:

2014-2023 3-month State Budget total expenditures according to components

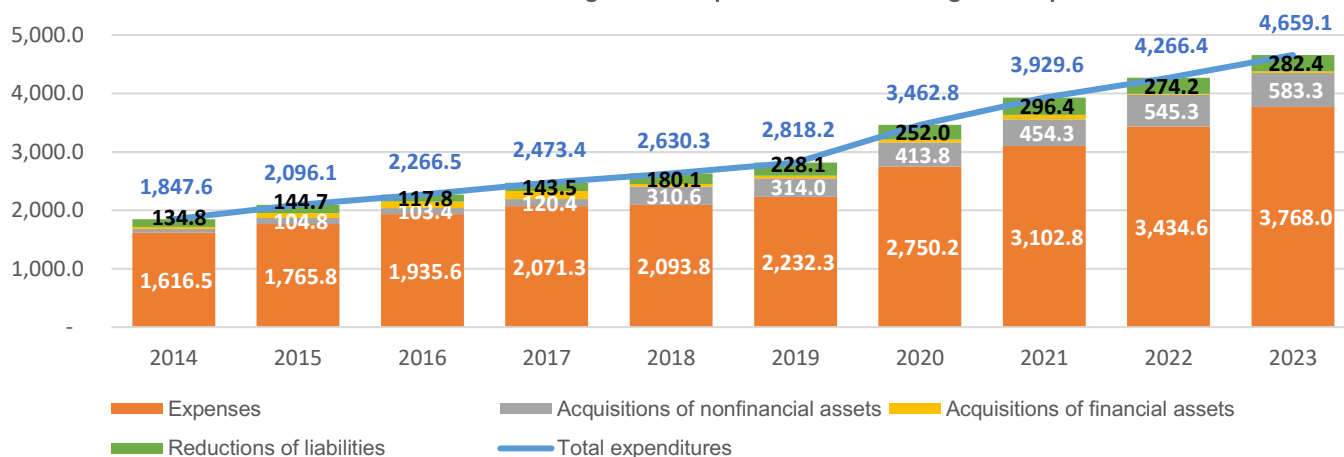


Diagram 18: 2014-2023 3-month State Budget total expenditures according to components (million GEL).

As represented on the diagram, State Budget total expenditures are characterized with a growing trend over the last few years, for example, 2023 3-month execution indicator has increased by 2,811.6 million GEL compared to 2014, which is mainly stipulated by an increase in the components of expenses, acquisitions of nonfinancial assets and reductions of liabilities. However, the share of expenses and acquisitions of nonfinancial assets in total expenditures represents a declining trend in regards to the share of expenses, while the share of acquisitions of nonfinancial assets is characterized by a growing trend. In particular, in 3-month period of 2014, expenses composed 87.5% of total expenditures, whereas acquisitions of nonfinancial assets composed 3.6% of total expenditures. In 3 months of 2023, the indicators mentioned above, relatively amounted to 80.9% and 12.5%. Herewith, it needs to be mentioned that in 2014-2023, the average indicator of share of expenses in the 3-month performance compiles to 81.9% of 3-month execution of total expenditures, whereas the average indicator of acquisitions of nonfinancial assets makes up 9.0%.

For the indication of percentage distribution for the main four components of total expenditures, the diagram below represents the percentage distribution of the 2014-2023 3-month State Budget total expenditures components:

Structural dynamics of 2014-2023 3-month State Budget total expenditures

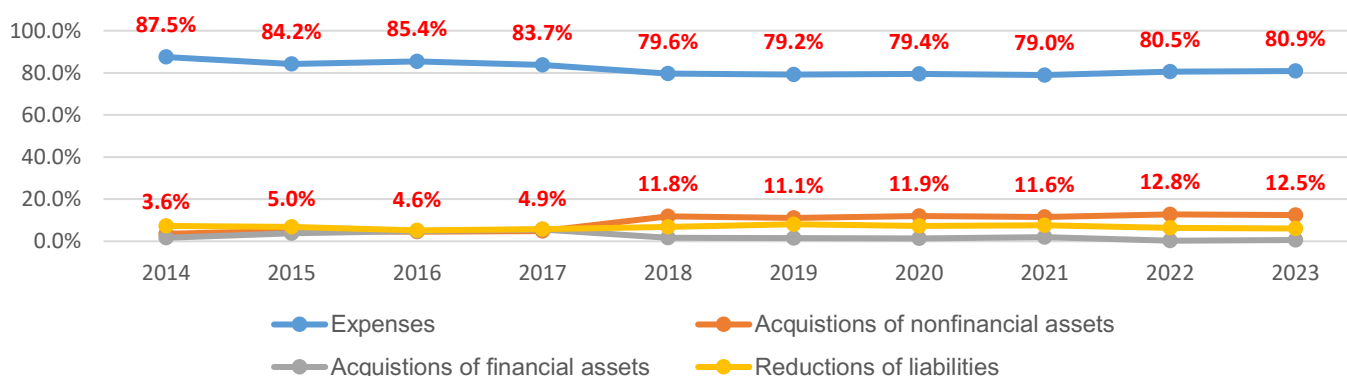


Diagram 19: Structural dynamics of 2014-2023 3-month State Budget total expenditures (%).

As to the 2021-2023 3-month execution of State Budget total expenditures according to months - average monthly indicator of January-March 2021 total expenditures was defined at 1,309.9 million GEL, while the same indicator for 2022 was defined at 1,422.1 million GEL. Average monthly indicator of January-March 2023 was defined at 1,553.0 million GEL, by 18.6% (by 243.2 million GEL) more than the average indicator of 2021 3-month period. However, by 9.2% (by 130.9 million GEL) more than the average indicator of 2022 3-month period.

The dynamics of 2014-2023 3-month State Budget expenses according to components

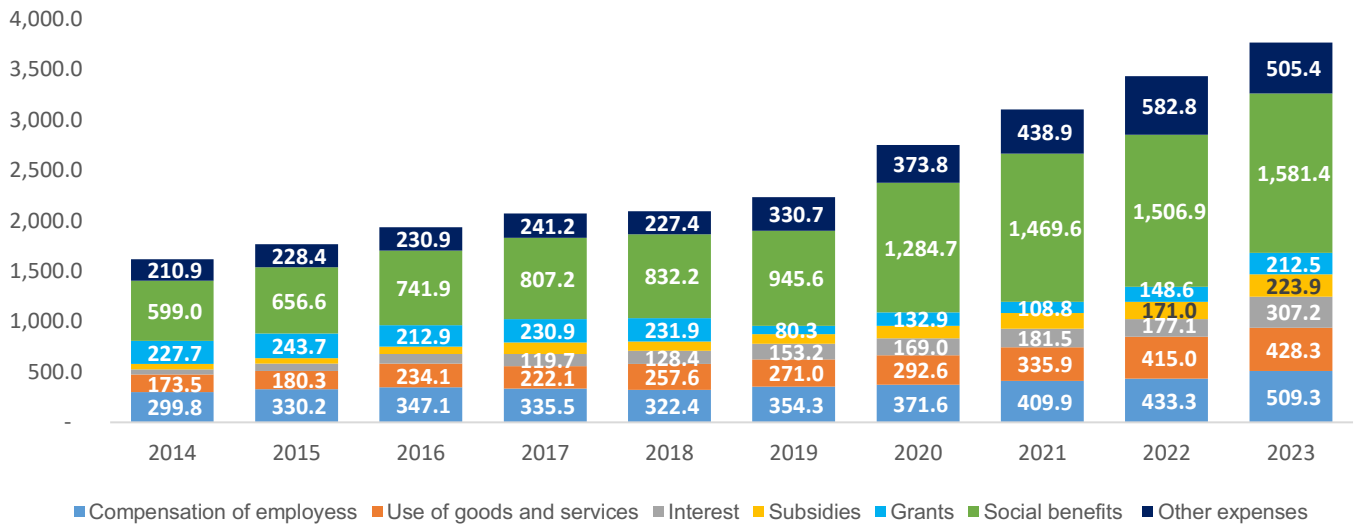


Diagram 21: The dynamics of 2014-2023 3-month State Budget expenses according to components (million GEL).

The execution of **“Compensation of Employees”** amounted to 509.3 million GEL in 3-month of 2023, which is 91.5% of 3-month approved plan (556.3 million GEL), 95.7% of 3-month adjusted plan (532.4 million GEL) and 22.8% of the annual plan (2,236.7 million GEL). The indicated execution is more than the same indicator of 2022 by 76.0 million GEL. As to the growth rate of 2015-2022 3-month “Compensation of Employees” execution, its average growth rate amounts to 4.9%. Whereas, compared to 3-month period of 2022, 2023 3-month indicator has increased by 17.5%.

Share of “Compensation of Employees” 2014-2023 3-month execution has reached its lowest level in regards to expenses as well as total expenditures with 12.6% and 10.2% by 2022. Whereas, in 2023, “Compensation of Employees” indicator amounted to 13.5% and 10.9% respectively.

2014-2023 3-month execution of compensation of employees and its share in expenses and total expenditures

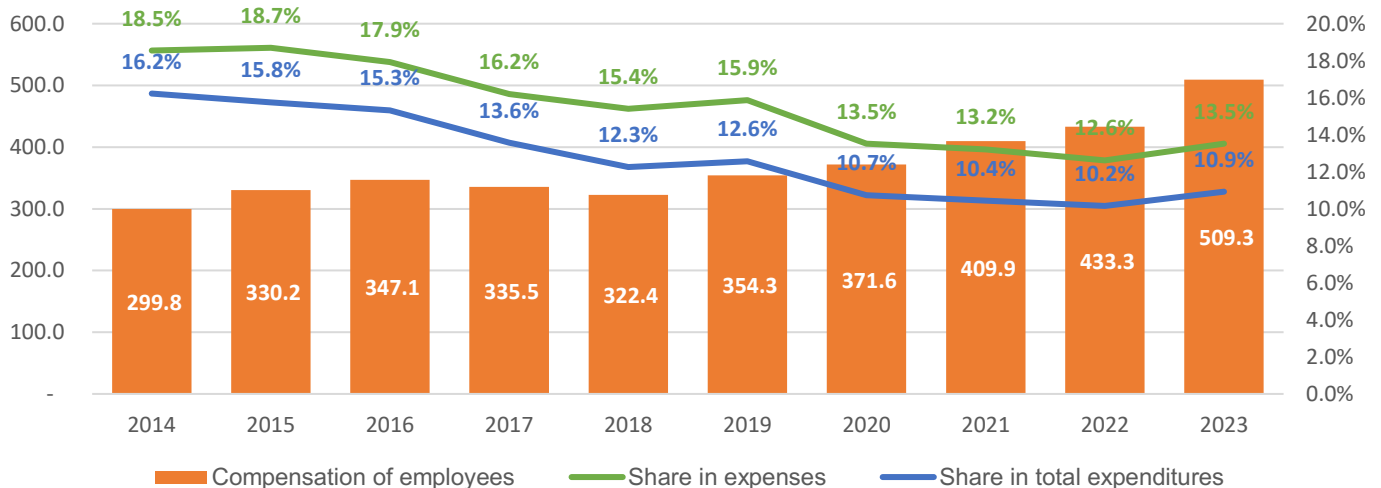


Diagram 22: 2014-2023 3-month execution of compensation of employees and its share in expenses and total expenditures (million GEL, %).

The 3-month execution of **“use of goods and services”** is defined at 428.3 million GEL, the given indicator is characterized by low performance level compared to 3-month approved as well as 3-month adjusted plans and represents their 84.2% and 89.3% respectively. The given indicator makes up 21.1% of the annual plan (2,025.5 million GEL) and exceeds the same indicator of last year by 13.3 million GEL (by 3.2%).

The 2023 3-month expenses of “use of goods and services” were addressed towards the following directions:

- ✓ Wage of contract employees - 105.8 million GEL;
- ✓ Business trip – 16.1 million GEL;
- ✓ Office expenses – 77.2 million GEL;

- ✓ Representation expenses – 4.6 million GEL;
- ✓ Nutritional expenses – 27.9 million GEL;
- ✓ Medical expenses – 12.3 million GEL;
- ✓ Expenses of soft implements, uniform and personal hygiene - 12.4 million GEL;
- ✓ Expenses of maintenance and operation of transport, technics and weapon – 27.3 million GEL;
- ✓ Expenses of military vehicles and gunpowder and shot purchase – 15.3 million GEL;
- ✓ Other use of goods and services – 129.4 million GEL.

The execution of the **“interest”** (307.2 million GEL) towards the 3-month approved plan makes up 95.3% and 98.1% towards the 3-month adjusted plan. The execution of the **“interest”** represents 25.6% of the annual plan (1,201.0 million GEL) and exceeds 2022 3-month indicator by 130.1 million GEL (73.4%). 209.5 million GEL was directed to the service of domestic state liabilities and 97.7 million GEL towards the service of external state liabilities.

The execution of **“Subsidies”** – 223.9 million GEL, stands out with a high performance level, towards the 3-month approved plan and comprises its 99.0%, whereas, it is defined at 93.6% towards the 3-month adjusted plan. The indicated performance exceeds the same indicator of the previous year by 53.0 million GEL (by 31.0%), and compiles 24.1% of an annual plan. 2023 3-month expenses of **“subsidies”** were mainly addressed towards the following directions: 83.9 million GEL was addressed on the program of the Ministry of Environmental Protection and Agriculture of Georgia – on **“Common Agro Project”** (program code - 31 05) and 6.0 million GEL on the program of the same ministry – on **“Modernization of Irrigation Systems”** (program code - 31 06); 45.3 million GEL was addressed on program of Ministry of Culture, Sport and Youth of Georgia – on **“Development and Popularization of Mass and High Achievements in Sports”** (program code - 33 07); 36.8 million GEL was addressed on program of the Ministry of Economy and Sustainable Development of Georgia – on **“Development of Entrepreneurship”** (program code - 24 07); 12.1 million GEL was addressed on the program of Ministry of Regional Development and Infrastructure of Georgia – on **“Measures for the Improvement of Road Infrastructure”** (program code - 25 02) and 4.3 million GEL - on **“Solid Waste Management Program”** (program code - 25 05); 8.6 million GEL was addressed on **“Patriarchate of Georgia”** (program code - 45 00); 5.1 million GEL was addressed on program of the Ministry of Education and Science of Georgia – on **“Pre-school and General Education”** (program code - 32 02); 6.1 million GEL on the program of the same ministry – on **“Support to Scientific Research and Studies”** (program code - 32 05) and 5.2 million GEL – on **“Vocational Education”** (program code - 32 03);

The performance of 3-month **“Grants”** amounted to – 212.5 million GEL, which is characterized by the lowest performance level towards the 3-month approved plan and stands at 82.8%, whereas towards the 3-month adjusted plan, it constitutes 92.4%. The given indicator exceeds the same indicator of previous year by 64.0 million GEL (by 43.1%) and amounts to 16.7% of the annual plan. The expenses from grants were mainly incurred on:

“Transfers for autonomous republics and municipalities” (program code - 55 04) – with an amount of 143.5 million GEL; On **“LEPL – Public Broadcaster”** (program code - 42 00) – 25.3 million GEL; On programs of the Ministry of Education and Science of Georgia: 10 million GEL on **“Pre-school and General Education”** (program code - 32 02) and 8.1 million GEL on **“Support to Scientific Research and Studies”** (program code - 32 05); On program of the Ministry of Environmental Protection and Agriculture of Georgia – **“Environmental Protection and Agriculture Development Program”** (program code - 31 01) – 5.7 million GEL; On program of **“Financial support for planned reforms in municipalities in cooperation with international partners”** (program code - 55 12) – 5.0 million GEL.

As to the current and capital purpose grants, from the execution of 2023 3-month **“grants”** (212.5 million GEL) – 84.4 million GEL represents the current grant, whereas – 128.1 million GEL represents the capital grants.

The diagram below represents the execution of 2014-2023 3-month current and capital grants.

2014-2023 3-month current and capital grants

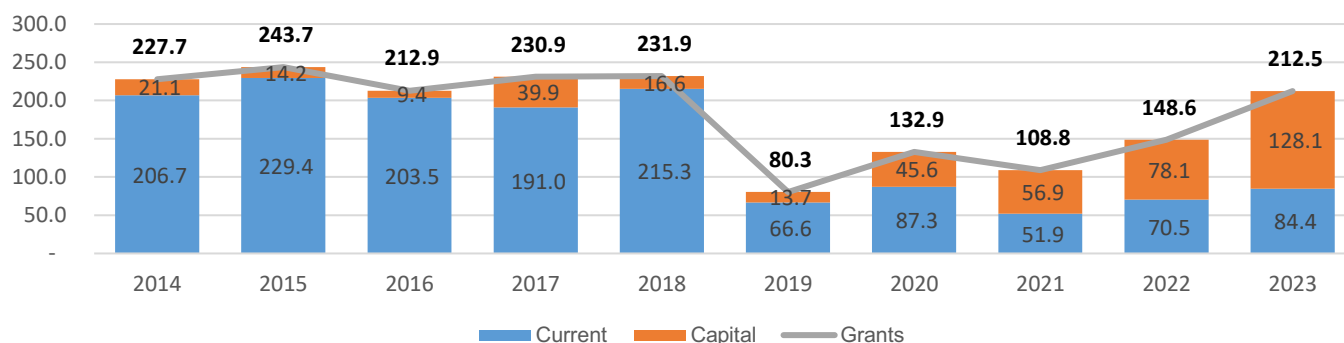


Diagram 23: 2014-2023 3-month current and capital grants (million GEL).

Nearly half (42.0%) of the execution of expenses goes to the execution of „**Social benefits**“ (1,581.4 million GEL), compiling 24.5% of the annual plan. The highest performance level is defined at 101.3% towards the 3-month approved plan and 99.8% towards the 3-month adjusted plan. The indicator for 3-month execution of “Social benefits” exceeds the same indicator of 2022 3-month period by 74.5 million GEL (by 4.9%). A large share from “social benefits” goes to social protection of population (1,206.2 million GEL), public health care (259.8 million GEL), and on co-financing cumulative pension schemes (82.0 million GEL).

The diagram below represents the execution of “social benefits” and its share in 2014-2023 3-month State Budget total expenditures and expenses.

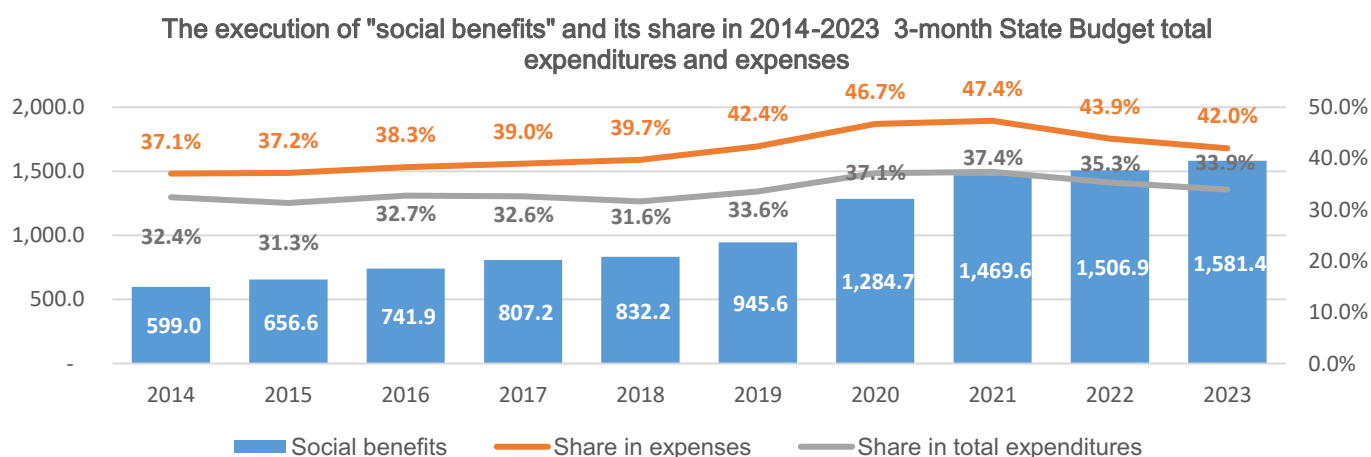


Diagram 24: The execution of “social benefits” of economic classification and its share in 2014-2023 3-month State Budget total expenditures and expenses (million GEL, %)

As represented on the diagram – the 3-month execution of “social benefits” in 2014-2023 stands out with growth trend and reaches its maximum by 2023. Compared to the 3-month period of 2014, the 3-month execution of 2023 has increased 2.6-times. As to its share in total expenditures and expenses – the mentioned indicator stood out with growth trend, whereas, by 2023 the share in expenses has decreased to 42.0% and share in total expenditures has decreased to 33.9%.

In January-March 2023, expenses incurred by “**other expenses**” (505.4 million GEL) represent 94.7% of the 3-month approved plan (533.9 million GEL), 94.5% of the adjusted 3-month plan (534.8 million GEL) and 22.8% of the annual plan (2,220.7 million GEL). It lags the same indicator of the previous year by 77.4 million GEL (by 13.3%). 284.3 million GEL was addressed to the financing of the pupils’ vouchers expenses and 131.8 million GEL was addressed to capital transfers, which are not classified elsewhere.

The diagram below represents 2014-2023 3-month economic classification of the information on current and capital transfers shifted by “Other expenses”.

2014-2023 3-month execution of economic classification "Other expenses"

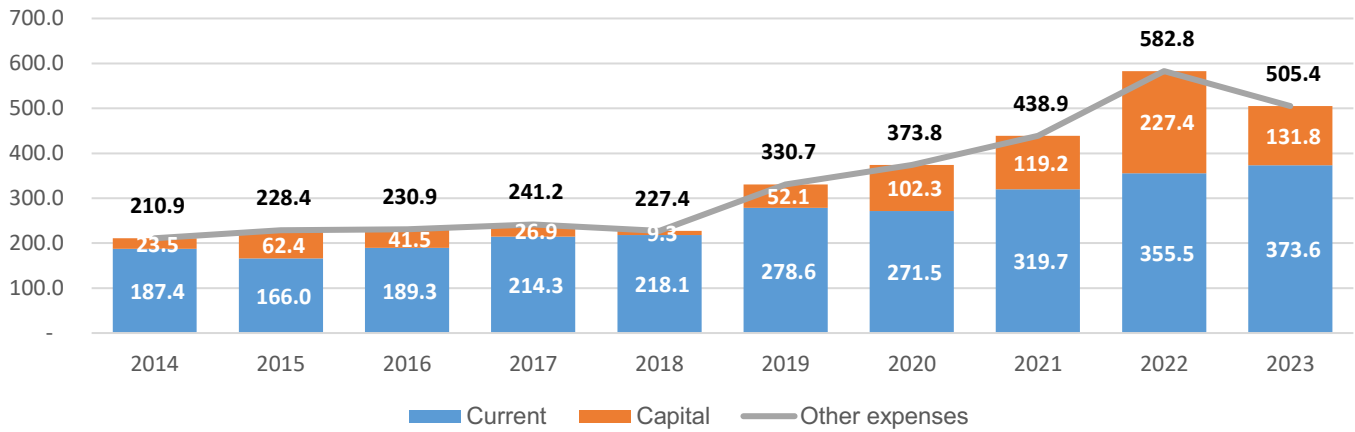


Diagram 25: 2014-2023 3-month execution of economic classification of other expenses (million GEL).

As to the **expenses of State Budget according to months**, the average indicator of execution of 2023 3-month expenses is defined at 1,256.0 million GEL, which exceeds the average indicator of previous year's same period by 111.1 million GEL (by 9.7%), however, lags behind the average indicator of 2022 by 23.2 million GEL (by 1.8%). The highest indicator of expenses execution in 2023 3-month period was stated in March – with an amount of 1,295.0 million GEL.

2021-2022 State Budget expenses according to months

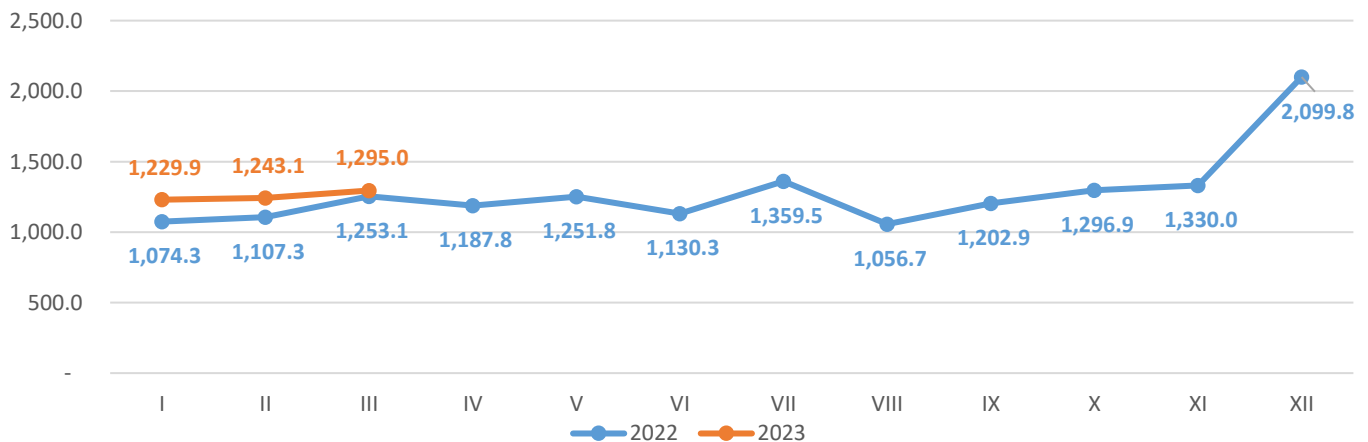


Diagram 26: 2022-2023 State Budget expenses according to months (million GEL).

Acquisitions of Nonfinancial Assets

The execution of **Acquisitions of nonfinancial assets** – 583.3 million GEL stands out with good performance level towards the 3-month approved plan (515.4 million GEL) as well as the 3-month adjusted plan (614.7 million GEL) compiling their 113.2% and 94.9% correspondingly. 2023 3-month execution of acquisitions of nonfinancial assets is 15.0% of annual plan and it exceeds the same indicator of previous year by 38.0 million GEL (by 7.0%). The great share of expenditures goes to the measures to improve transportation infrastructure (270.9 million GEL), on rehabilitation of regional and municipal infrastructure (72.5 million GEL), on Infrastructure development of the Ministry of Defence of Georgia (52.8 million GEL), on support of internally displaced persons and migrants (51.0 million GEL), on development of defense capability (43.2 million GEL) and on Infrastructure development of the Ministry of Education and Science of Georgia (31.2 million GEL).

As to the 2023 3-month performance of acquisitions of nonfinancial assets according to components, the main share goes on execution of main assets. Namely, from the 2023 3-month performance (583.3 million GEL) 575.7 million GEL was addressed to the main assets, 0.3 million GEL to material supplies, 24.7 thousand GEL on values and 7.2 million GEL on non-derivative assets.

The diagram below represents 2014-2023 3-month performance of acquisitions of nonfinancial assets according to components.

2014-2023 3-month performance of acquisitions of nonfinancial assets according to components

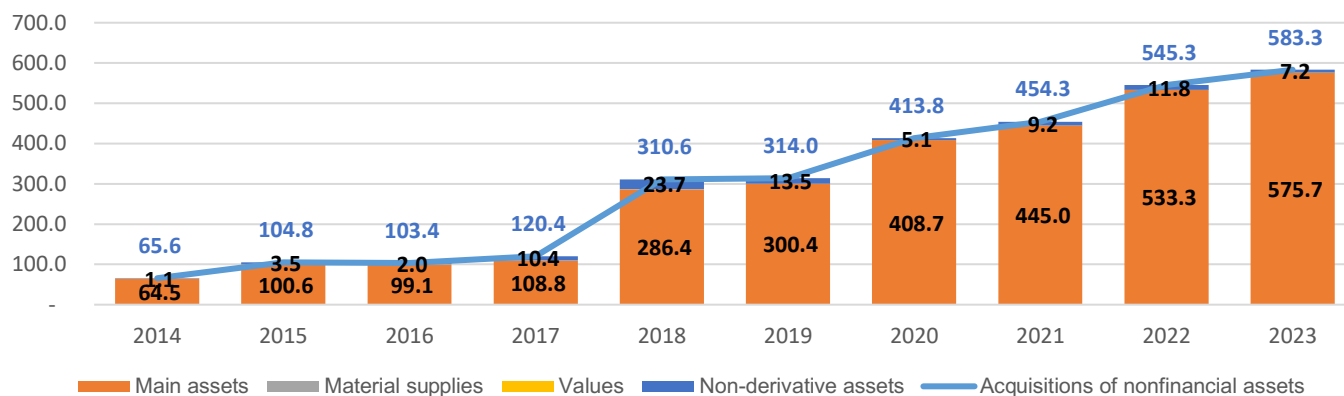


Diagram 27: 2014-2023 3-month performance of acquisitions of nonfinancial assets according to components (million GEL).

As to the execution of acquisitions of nonfinancial assets according to months, 2023 3-month average indicator compiles 194.4 million GEL, exceeding the average indicator of the same time of previous year by 12.7 million GEL (by 7.0%), and lags behind the average annual indicator of 2022 by 80.9 million GEL (29.4%). The highest indicator of 2023 3-month acquisitions of nonfinancial assets was reached in February – with an amount of 220.5 million GEL.

The 2022-2023 execution of acquisitions of nonfinancial assets according to months

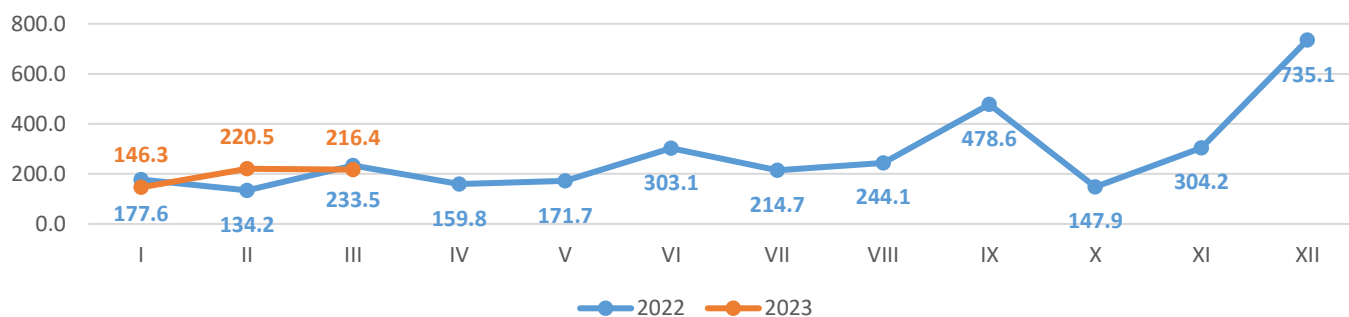


Diagram 28: The 2022-2023 execution of acquisitions of nonfinancial assets according to months (million GEL).

Acquisitions of Financial Assets

Acquisitions of financial assets – 25.4 million GEL, stand out with low performance level towards the 3-month approved plan (40.9 million GEL) and compiles 62.2%, whereas it stands out with an exceeding level of performance towards the 3-month adjusted plan (123.0%). As for the annual plan (445.1 million GEL), the performance of this indicator makes up 5.7% of the annual plan. The total expenditures made through this indicator go to:

- Loans issued in frames of the programs of Ministry of Economy and Sustainable Development of Georgia:
 - ✓ “Development of Power Transmission Grids of Systemic Importance” (program code - 24 14) with the amount of 13.0 million GEL;
 - ✓ Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU) (program code - 24 19) with the amount of 0.3 million GEL;
- Loans issued in frames of the programs of Ministry of Regional development and Infrastructure of Georgia:
 - ✓ “Rehabilitation and Recovery of Water Supply Infrastructure” (program code - 25 04) with the amount of 11.6 million GEL;
 - ✓ “Solid Waste Management Program” (program code - 25 05) with the amount of 0.4 million GEL;
- Loans issued in frames of expenditure of general state importance financed by donors with an amount of 0.1 million GEL.

2014-2023 3-month execution of acquisitions of financial assets according to the components

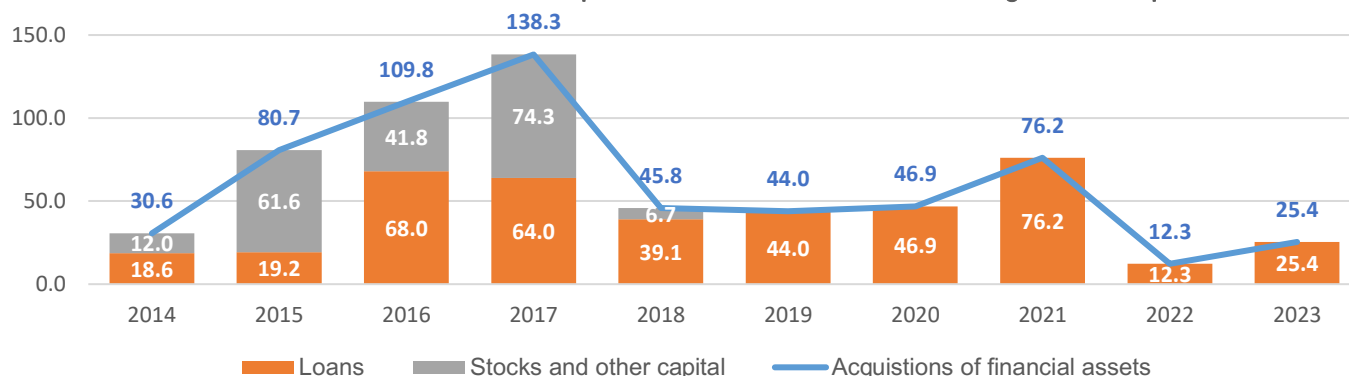


Diagram 29: 2014-2023 3-month execution of acquisitions of financial assets according to the components (million GEL)

Reductions of Liabilities

Reductions of liabilities (282.4 million GEL) performance level towards the 3-month approved plan and the adjusted plan correspondingly amounts to 89.6% and 98.5%. The indicated execution amounts to 23.2% of annual plan. The great share of mentioned indicators goes to the coverage of external state liabilities with the amount of 269.7 million GEL. 2023 3-month execution of reductions of liabilities exceeds the previous year's 3-month indicator by 8.1 million GEL (by 3.0%). (For detailed information see – “Expenditures of General State Importance”).

	3-month performance	performance towards 3-month approved plan	performance towards 3-month adjusted plan	Performance towards the annual plan
Reductions of Liabilities	282.4	89.6%	98.5%	23.2%
External	269.7	89.3%	98.4%	22.9%
Domestic	12.6	97.8%	100.0%	29.4%

Table 8: The execution of 2023 3-month reductions of liabilities (million GEL, %)

Functional Classification of Expenses and Non-financial Assets⁹

Functional Classification of expenses and non-financial assets of 2023 State Budget of Georgia is defined with the amount of 20,216.5 million GEL, 3-month approved plan is defined at 4,479.7 million GEL, whereas 3-month adjusted budget is defined at 4,528.3 million GEL. In January-March, the execution of State Budget according to functional classification of expenses and nonfinancial assets amounted 4,351.3 million GEL (97.1% of 3-month approved plan, 96.1% of 3-month adjusted plan and 21.5% of annual plan), the diagram below represents the execution of State Budget expenses and nonfinancial asset classification in functional frame:

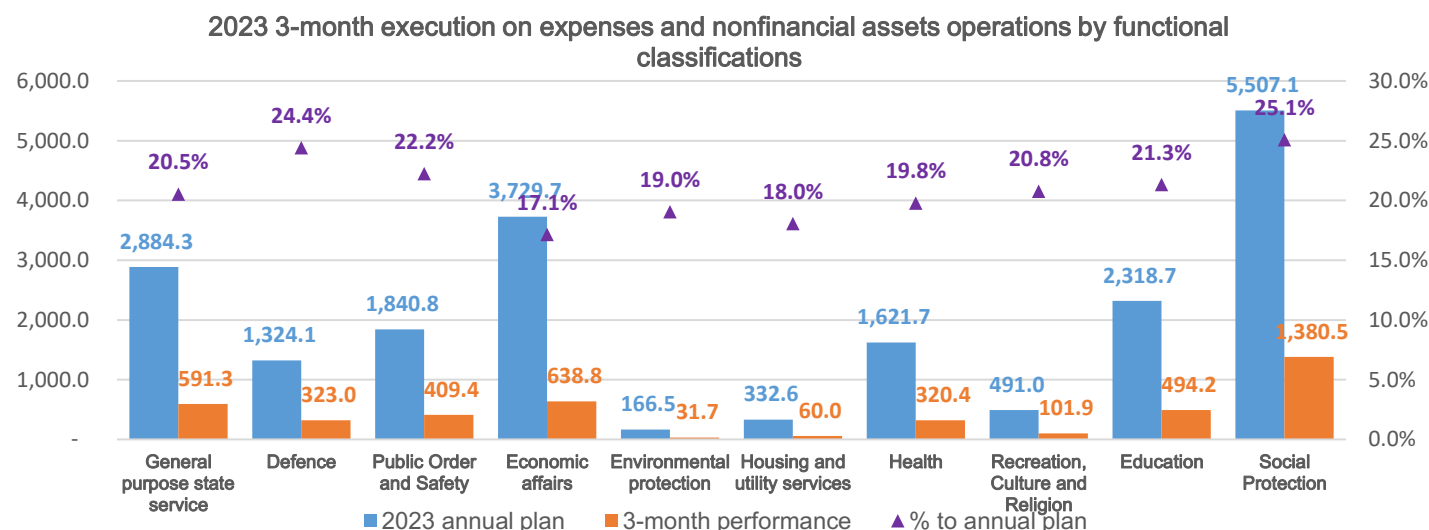


Diagram 30: 2023 3-month execution on expenses and nonfinancial assets operations by functional classifications (million GEL, %).

⁹ “Government Finance Statistics Manual” by the International Monetary Fund 2014 (GFSM 2014) The functional classification of expenses and nonfinancial assets provides information on the purpose of governmental functions by incurred expenses.

As represented in the diagram of functional classification, in 2023 3-month period, State Budget allocations were addressed to the 4 main directions: Social Protection, Economic affairs, General purpose state service and Education.

The diagram below represents 2014-2023 3-month execution of Georgia's State Budget according to classification of expenses and nonfinancial assets in functional frame:

For the 3-month period of 2020-2022, 4 main directions included „Health“ instead of „General purpose state service“. For the 3-month period throughout 2020-2022 years, „General purpose state service“ took 5th position according to the magnitude. In addition, it should be noted that for 2014-2022 3-month period, the average expenditure on „General purpose state service“ amounted to 377.9 million GEL, whereas for 2023 3-month period, it made up 591.3 million GEL.

Functional classification of 2014-2023 3-month State Budget execution of expenses and nonfinancial assets

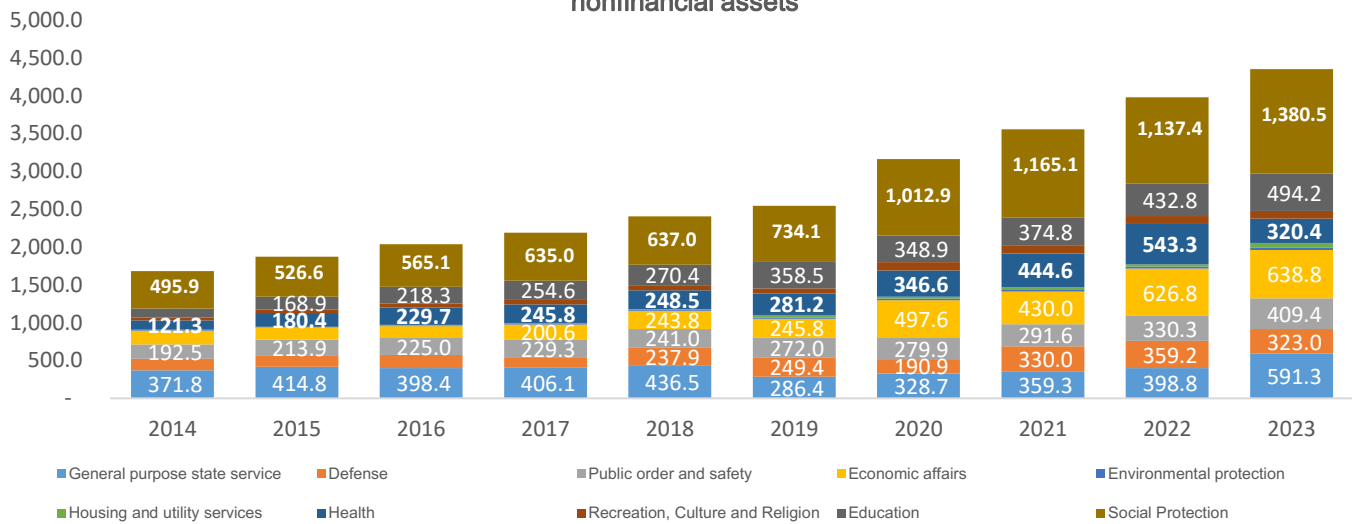


Diagram 31: Functional classification of 2014-2023 3-month State Budget execution of expenses and nonfinancial assets (million GEL).

From the incurred total expenditures of 2023 3-month functional classification of expenses and nonfinancial assets (4,351.3 million GEL) – 71.4% goes to the four main directions mentioned above (Social Protection, Economic Affairs, General purpose state service and Education). In the 3-month period of 2014-2023, the indicated main directions were defined with growth trend, besides several exceptions.

The diagram below represents the 2014-2023 3-month execution of mentioned directions:

Social Protection, Economic Affairs, Education and General purpose state service in 3-month of 2014-2023

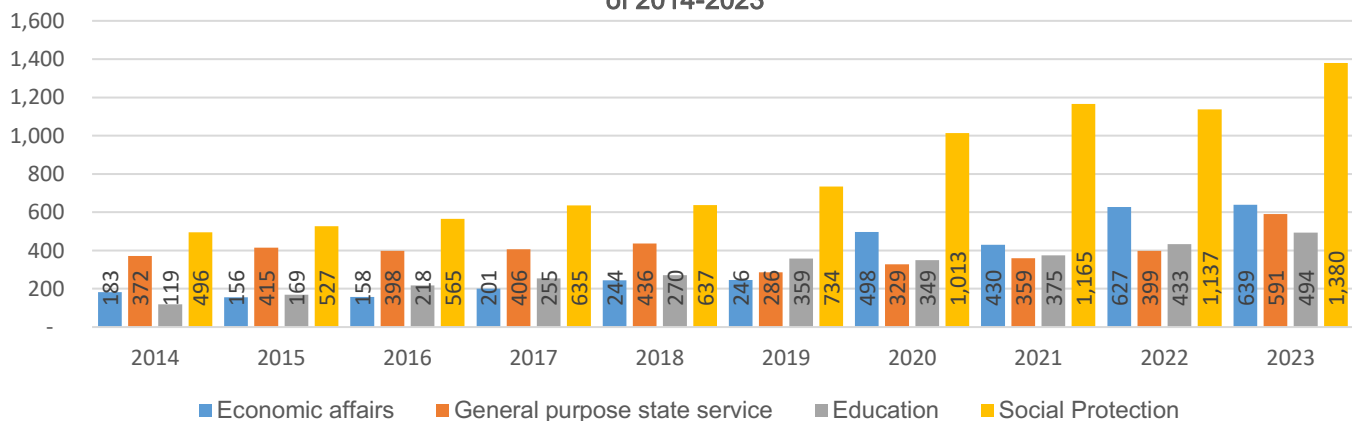


Diagram 32: Social Protection, Economic Affairs, Education and General purpose state service in the 3-month of 2014-2023 (million GEL).

Expenditures of General State Importance

According to the law of Georgia “on State Budget of Georgia 2023” the approved total amount of planned **Expenditures of general-state importance** was defined on the level of 3,985.8 million GEL, from which – “External state debt service and repayments” (program code - 55 01) has the greatest amount – 1,696.0 million GEL; 715.0 million GEL is for “Domestic state debt service and repayments” (program code - 55 02); 515.0 million GEL on “Transfers for autonomous republics and municipalities” (program code – 55 04); 400.0 million GEL on “Regional Project Development Fund of Georgia” (program code - 55 07); 310.0 million GEL on – “Co-financing Cumulative Pension Schemes” (program code - 55 11) and 211.0 million GEL on “General-State Expenditures Financed by Donors” (program code - 55 13).

3-month approved and adjusted plans of “**External state debt service and repayments**” amount to – 412.4 million GEL and 377.3 million GEL accordingly. The execution compiled 367.5 million GEL, 89.1% of 3-month approved plan, 97.4% of the 3-month adjusted plan and 21.7% of an annual plan. From the indicated execution – 269.7 million GEL was addressed to the coverage of external state debt, whereas 97.7 million GEL was addressed to the coverage of the service (interest).

2014-2023 3-month External state debt repayments and service and their share in total expenditures

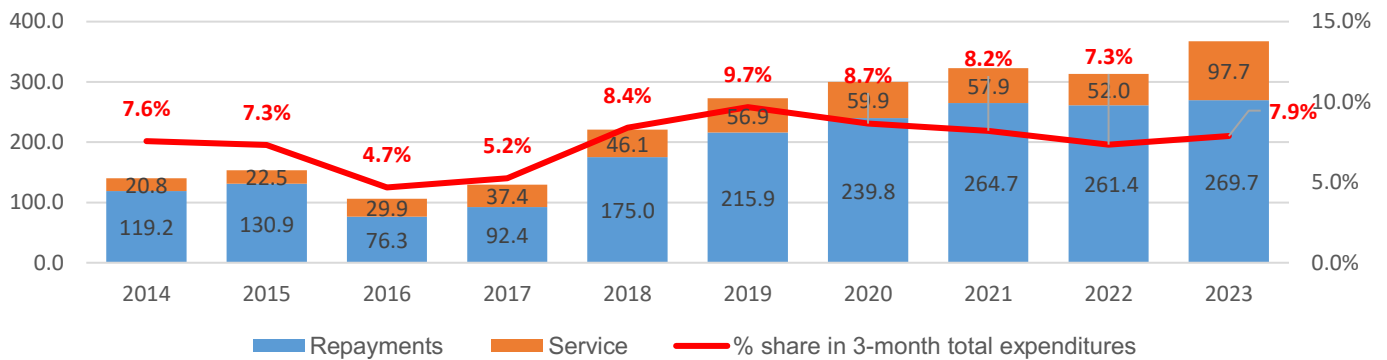


Diagram 33: 2014-2023 3-month External state debt repayments and service and their share in total expenditures (million GEL, %).

“**Domestic state debt service and repayments**” 3-month approved plan amounted to – 222.0 million GEL, whereas 3-month adjusted plan constituted 220.0 million GEL. The execution compiled 219.5 million GEL – 98.9% of the 3-month approved plan, 99.8% of the 3-month adjusted plan and 30.7% of an annual plan. 10.0 million GEL was addressed to the coverage of domestic state debt, whereas 209.5 million GEL was addressed to the coverage of service (interest).

2014-2023 3-month Domestic state debt repayments and service and their share in total expenditures

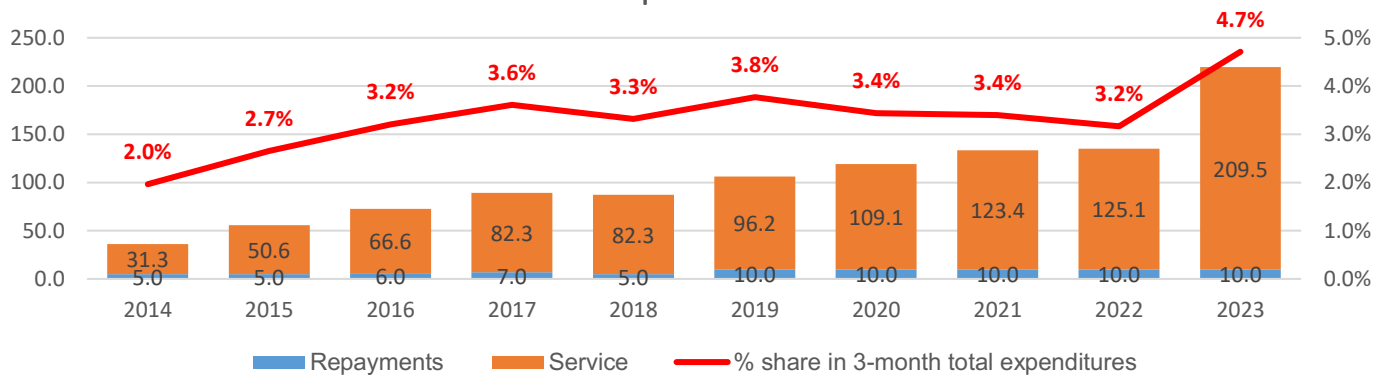


Diagram 34: 2014-2023 3-month Domestic state debt repayments and service and their share in total expenditures (million GEL, %).

In January-March 2023 – the execution of “**Regional Project Development Fund of Georgia**” amounted to 44.7 million GEL, which was fully addressed to the sub-program of “Transfers to Municipalities” (program code - 55 04 02) with the accordance of the legal acts.

The diagram below represents the information on 2014-2023 approved plan and 3-month assimilation on the “Regional Project Development Fund of Georgia”:

2014-2023 approved amounts and 3-month assimilation of the Regional Project Development Fund of Georgia

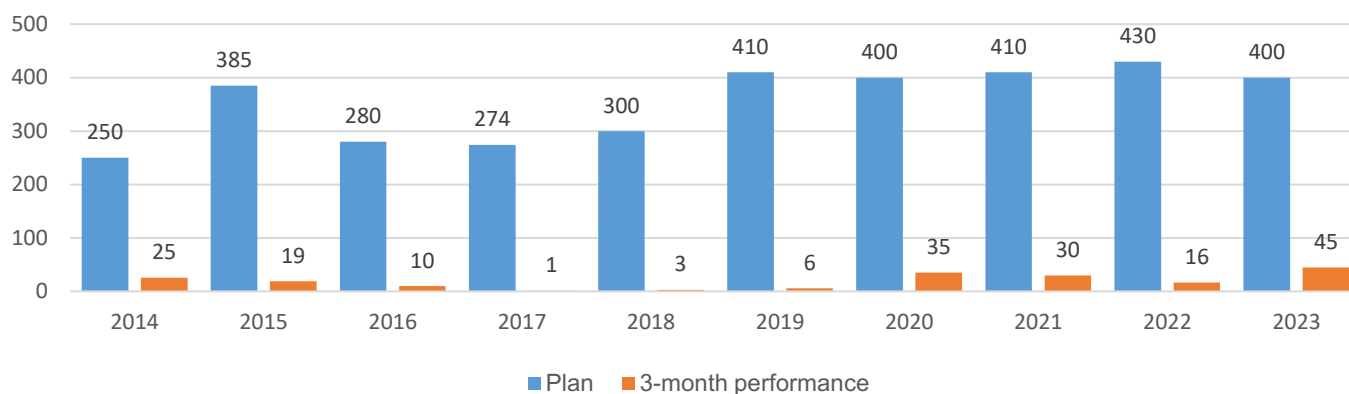


Diagram 35: 2014-2023 approved amounts and 3-month assimilation of the Regional Project Development Fund of Georgia (million GEL).

The execution of **“co-financing cumulative pension schemes”** amounted to 82.0 million GEL in the reporting period. Making up 26.5% of the annual plan, 109.3% of 3-month approved plan (75.0 million GEL) and 100.0% of 3-month adjusted plan (82.0 million GEL).

2023 3-month execution of **“General-State Expenditures Financed by Donors”** amounted to 0.9 million GEL, from which 0.1 million GEL was addressed on project on “Batumi Bus Project (E5P, EBRD)” and 0.8 million GEL was addressed on “Housing Cities Investment Program”.

The execution of **“Transfers for Autonomous Republics and Municipalities** (program code - 55 04)” was defined at 143.5 million GEL in January-March 2023 (97.6% of the 3-month adjusted plan) and with the capital grants rendered from program codes “Housing Cities Investment Program” (program code - 55 13 05) and “Financial support for planned reforms in municipalities in cooperation with international partners” (program code - 55 12) totally amounted to 148.7 million GEL, from which 38.8 million GEL represents capital transfers, 104.7 million GEL – special transfers and 5.1 million GEL – targeted transfers.

It is important to analyze the performance of total expenditures of General State Importance of – “Government Reserve Fund of Georgia” and “Mountainous Community Development Fund” for the 3-month of 2023.

The approved amount of – **“Government Reserve Fund of Georgia”** is defined with the amount of 60.0 million GEL and similarly to the “Regional Project Development Fund of Georgia” was apportioned to the several measures, on the grounds of legal acts. 2023 3-month performance of above mentioned fund was defined at 4.2 million GEL, from which the applications were made in frames of the following programs/sub-programs: 2.0 million GEL – on “Measures for Holding Elections (program code - 06 04)”; 0.4 million GEL on “Development and management of policies in the field of IDPs from the occupied territories and in the field of labour, health and social protection (program code - 27 01 01)”; 0.3 million GEL – on “Foreign Policy Planning and Management (program code - 28 01 01) and 1.5 million GEL – on “Transfers to municipalities (program code 55 04 02)”;

The diagram below represents the information on 2014-2023 approved amount and on 3-month assimilation on – “Government Reserve Fund of Georgia”:

2014-2023 approved amounts and 3-month assimilation of Government Reserve Fund of Georgia

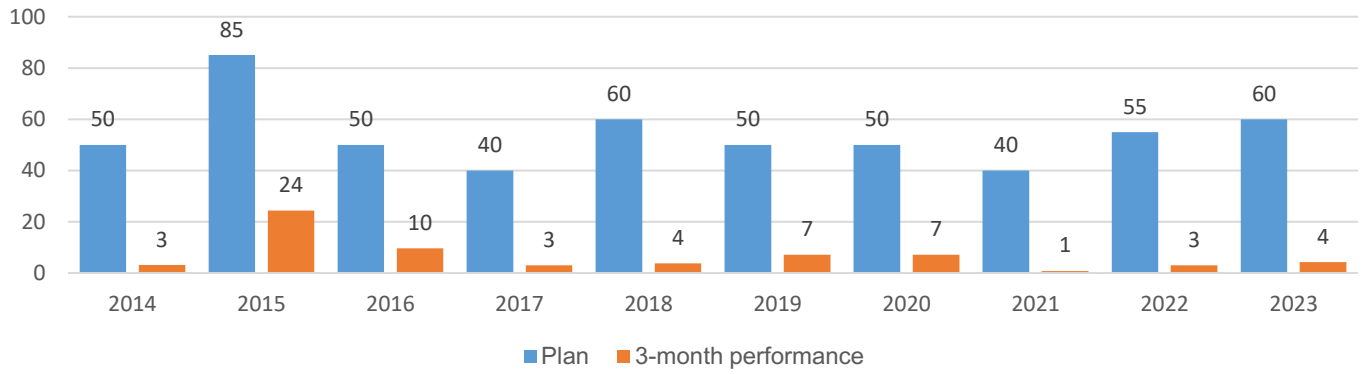


Diagram 36: 2014-2023 approved amounts and 3-month assimilation of Government Reserve Fund of Georgia (million GEL).

As to the **“Mountainous Community Development Fund”** – its approved amount is defined with 20.0 million GEL. The performance of the fund mentioned above was defined at 0.1 million GEL in the 3-month period of 2023, Which was fully apportioned on different measures on the grounds of legal acts to the following sub-program - “Transfers to municipalities” (program code 55 04 02).

State Budget net change in the stock of cash, Gross Operating Balance and Net Lending/Net Borrowing Balance

Net change in the stock of cash

At the beginning of 2023, the State Budget balance amounted to 1,247.6 million GEL. Considering the January-March net accumulation in the stock of cash, by April 1st of 2023, state budget balance amounted to 1,488.9 million GEL. In the reporting period **the net change (accumulation) in the stock of cash amounted to 241.4 million GEL**. Namely:

- State Budget total revenues plan of 2023 3-month was defined at 4,733.3 million GEL, whereas 3-month State Budget total expenditures' plan was defined at 4,835.7 million GEL. Correspondingly, taking into account the 3-month plans, net application in the stock of cash was defined at 102.4 million GEL.
- A high indicator of total revenues mobilization was attested in January-March 2023 – by 167.2 million GEL more than the 3-month plan, whereas in total expenditures – compared to 3-month plan – the execution lagged behind by 176.6 million GEL. Correspondingly, in the 3-month of 2023, the net accumulation in the stock of cash occurred with an amount of 241.4 million GEL instead of net application with an amount of 102.4 million GEL.

The diagram below represents 2014-2023 3-month net change in the stock of cash.

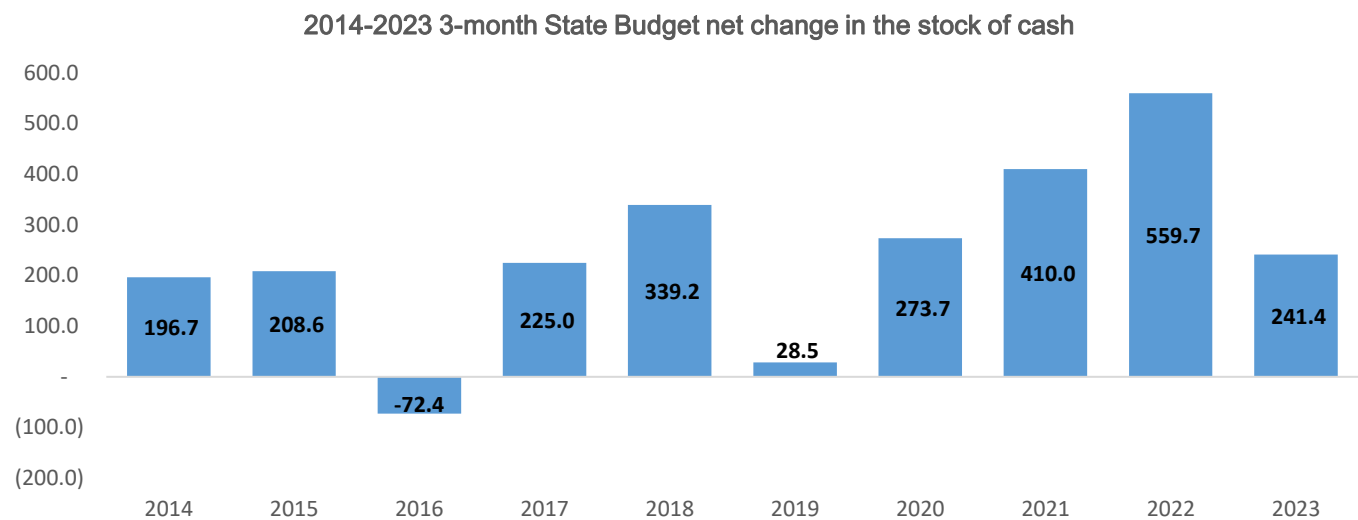


Diagram 37: 2014-2023 State Budget net change in the stock of cash in 3-month (million GEL).

Gross Operating Balance and Net Lending/Net Borrowing Balance

As for the gross operating and net lending/net borrowing balance, in January-March 2023, the State Budget **gross operating balance** amounted to 654.8 million GEL, whereas the **net lending/net borrowing balance** amounted to 101.2 million GEL. In the 3-month period of 2014-2023, the highest index of State Budget deficit (negative indicator of net lending/net borrowing balance) in nominal terms was recorded in 2021, which is connected with the increased incurred expenditures from the expenses and acquisitions of nonfinancial assets, compared to previous years, whereas a State Budget surplus (positive indicator of net lending/net borrowing balance) was recorded in 2023 3-month period.

The diagram below represents State Budget gross operating balance and net lending/net borrowing balance in 2014-2023 3-month period.

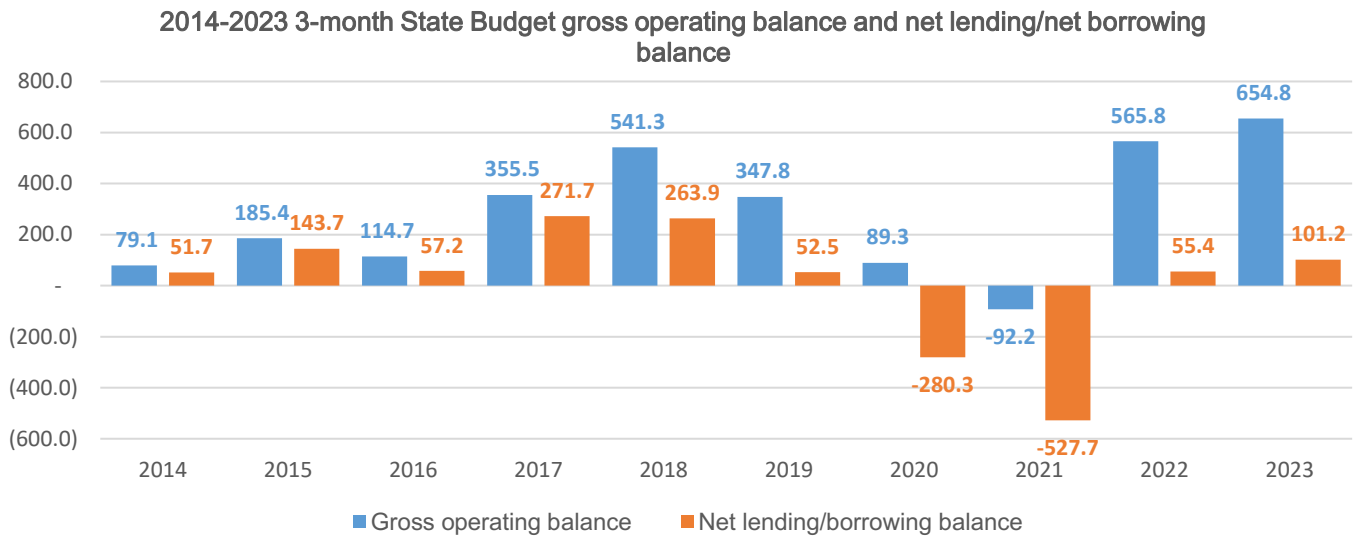


Diagram 38: 2014-2023 6-month State Budget gross operating balance and net lending/net borrowing balance (million GEL).

Used Data Sources:

- 2014-2023 State Budget 3-month performance reviews, represented in the Parliament of Georgia, made by the Ministry of Finance of Georgia;
- Information of the Treasury Service of the Ministry of Finance of Georgia on 2014-2023 January-March State Budget Total Revenues, Total Expenditures, Net change in the stock of cash and on Net lending/Net borrowing balance;
- Information of the Treasury Service of the Ministry of Finance of Georgia on 2022-2023 January-March Total revenues of Consolidated Budget of Georgia.

Annexes

Annex 1: State Budget total revenues, total expenditures and net change in the stock of cash (million GEL)

Title	3-month performance 2021 year	3-month performance 2022 year	2023 plan	3-month approved plan 2023*	3-month adjusted plan 2023	3-month performance 2023	Performance towards annual plan	Performance towards 3-month approved plan	Performance towards 3-month adjusted plan	3-month performance 2023 y. / 3-month performance 2022 y.	
										Distinction	% alternation
Total Revenues	4,339.6	4,826.1	21,914.2	4,733.3	4,733.3	4,900.5	22.4%	103.5%	103.5%	74.3	1.5%
Revenues	3,010.6	4,000.4	17,619.9	4,335.8	4,335.8	4,422.8	25.1%	102.0%	102.0%	422.4	10.6%
Taxes	2,661.3	3,688.1	16,290.4	4,099.3	4,099.3	4,113.0	25.2%	100.3%	100.3%	425.0	11.5%
Income tax	779.5	1,126.4	5,140.0	1,266.0	1,266.0	1,424.0	27.7%	112.5%	112.5%	297.6	26.4%
Profit tax	430.0	690.0	2,000.0	695.0	695.0	671.1	33.6%	96.6%	96.6%	-18.9	-2.7%
VAT	976.4	1,305.1	6,670.4	1,478.3	1,478.3	1,585.4	23.8%	107.2%	107.2%	280.3	21.5%
Excise tax	306.7	319.8	2,100.0	333.0	333.0	434.1	20.7%	130.4%	130.4%	114.3	35.7%
Import tax	17.0	22.4	130.0	25.0	25.0	32.1	24.7%	128.4%	128.4%	9.7	43.5%
Other taxes	151.8	224.4	250.0	302.0	302.0	-33.7	-13.5%	-11.2%	-11.2%	-258.1	-115.0%
Grants	201.5	164.3	279.6	87.4	87.4	114.9	41.1%	131.4%	131.4%	-49.5	-30.1%
Other Revenues	147.8	148.0	1,050.0	149.1	149.1	194.9	18.6%	130.7%	130.7%	46.9	31.7%
Disposals of nonfinancial assets	18.7	34.9	200.0	28.0	28.0	29.7	14.8%	106.0%	106.0%	-5.2	-14.8%
Disposals of financial assets (Except of net application in the stock of cash)	20.0	20.5	450.0	86.5	86.5	89.7	19.9%	103.8%	103.8%	69.2	337.0%
Incurrence of liabilities	1,290.3	770.3	3,644.3	283.0	283.0	358.2	9.8%	126.6%	126.6%	-412.1	-53.5%
External	1,551.4	358.9	2,244.3	218.0	218.0	295.5	13.2%	135.5%	135.5%	-63.5	-17.7%
Domestic	-261.1	411.4	1,400.0	65.0	65.0	62.8	4.5%	96.6%	96.6%	-348.6	-84.7%
Total Expenditure	3,929.6	4,266.4	21,880.1	4,835.7	4,835.7	4,659.1	21.3%	96.3%	96.3%	392.7	9.2%
Expenses	3,102.8	3,434.6	16,335.2	3,964.4	3,913.6	3,768.0	23.1%	95.0%	96.3%	333.4	9.7%
Compensation of Employees	409.9	433.3	2,236.7	556.3	532.4	509.3	22.8%	91.5%	95.7%	76.0	17.5%
Use of Goods and Services	335.9	415.0	2,025.5	508.8	479.5	428.3	21.1%	84.2%	89.3%	13.3	3.2%
Interest	181.5	177.1	1,201.0	322.2	313.2	307.2	25.6%	95.3%	98.1%	130.1	73.4%
Subsidies	158.1	171.0	927.6	226.3	239.3	223.9	24.1%	99.0%	93.6%	53.0	31.0%
Grants	108.8	148.6	1,275.8	256.5	230.1	212.5	16.7%	82.8%	92.4%	64.0	43.1%
Social Benefits	1,469.6	1,506.9	6,447.9	1,560.4	1,584.3	1,581.4	24.5%	101.3%	99.8%	74.5	4.9%
Other Expenses	438.9	582.8	2,220.7	533.9	534.8	505.4	22.8%	94.7%	94.5%	-77.4	-13.3%
Acquisitions of nonfinancial assets	454.3	545.3	3,881.3	515.4	614.7	583.3	15.0%	113.2%	94.9%	38.0	7.0%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	76.2	12.3	445.1	40.9	20.7	25.4	5.7%	62.2%	123.0%	13.2	107.2%
Reductions of liabilities	296.4	274.2	1,218.5	315.1	286.7	282.4	23.2%	89.6%	98.5%	8.1	3.0%
External	264.7	261.4	1,175.6	302.2	274.1	269.7	22.9%	89.3%	98.4%	8.3	3.2%
Domestic	31.7	12.9	42.9	12.9	12.6	12.6	29.4%	97.8%	100.0%	-0.2	-1.7%
Net change in the stock of cash (+ Accumulation / - Application)	410.0	559.7	34.1	-102.4	-102.4	241.4					

* 3-month approved plan is presented by quarterly breakdown of 2023 State Budget (The order №437 of the Minister of Finances of Georgia, December 29, 2022)

Annex 2: State Budget Balance (million GEL)

Title	3-month performance 2021 year	3-month performance 2022 year	2023 plan	3-month approved plan 2023	3-month adjusted plan 2023	3-month performance 2023	Performance towards annual plan	Performance towards 3-month approved plan	Performance towards 3-month adjusted plan	3-month performance 2023 y. / 3-month performance 2022 y.	
										Distinction	% alternation
Revenues	3,010.6	4,000.4	17,619.9	4,335.8	4,335.8	4,422.8	25.1%	102.0%	102.0%	422.4	10.6%
Taxes	2,661.3	3,688.1	16,290.4	4,099.3	4,099.3	4,113.0	25.2%	100.3%	100.3%	425.0	11.5%
Grants	201.5	164.3	279.6	87.4	87.4	114.9	41.1%	131.4%	131.4%	-49.5	-30.1%
Other Revenues	147.8	148.0	1,050.0	149.1	149.1	194.9	18.6%	130.7%	130.7%	46.9	31.7%
Expenses	3,102.8	3,434.6	16,335.2	3,964.4	3,913.6	3,768.0	23.1%	95.0%	96.3%	333.4	9.7%
Compensation of Employees	409.9	433.3	2,236.7	556.3	532.4	509.3	22.8%	91.5%	95.7%	76.0	17.5%
Use of Goods and Services	335.9	415.0	2,025.5	508.8	479.5	428.3	21.1%	84.2%	89.3%	13.3	3.2%
Interest	181.5	177.1	1,201.0	322.2	313.2	307.2	25.6%	95.3%	98.1%	130.1	73.4%
Subsidies	158.1	171.0	927.6	226.3	239.3	223.9	24.1%	99.0%	93.6%	53.0	31.0%
Grants	108.8	148.6	1,275.8	256.5	230.1	212.5	16.7%	82.8%	92.4%	64.0	43.1%
Social benefits	1,469.6	1,506.9	6,447.9	1,560.4	1,584.3	1,581.4	24.5%	101.3%	99.8%	74.5	4.9%
Other expenses	438.9	582.8	2,220.7	533.9	534.8	505.4	22.8%	94.7%	94.5%	-77.4	-13.3%
Gross operating balance	-92.2	565.8	1,284.7	371.4	422.2	654.8	51.0%	176.3%	155.1%	89.0	15.7%
Gross investment in nonfinancial assets	435.5	510.4	3,681.3	487.4	586.7	553.6	15.0%	113.6%	94.3%	43.2	8.5%
Acquisitions	454.3	545.3	3,881.3	515.4	614.7	583.3	15.0%	113.2%	94.9%	38.0	7.0%
Disposals	18.7	34.9	200.0	28.0	28.0	29.7	14.8%	106.0%	106.0%	-5.2	-14.8%
Net Lending/Net Borrowing Balance	-527.7	55.4	-2,396.6	-115.9	-164.5	101.2	-4.2%	-87.3%	-61.5%	45.8	82.7%
Net acquisition of financial assets	466.2	551.5	29.2	-148.0	-168.2	177.1	606.3%	-119.6%	-105.2%	-374.4	-67.9%
Acquisitions	486.2	572.0	479.2	40.9	20.7	266.8	55.7%	652.5%	1289.2%	-305.2	-53.4%
Currency and public deposits	410.0	559.7	34.1	0.0	0.0	241.4	707.7%			-318.4	-56.9%
Loans	76.2	12.3	445.1	40.9	20.7	25.4	5.7%	62.2%	123.0%	13.2	107.2%
Stocks and other capital	0.0	0.0	0.0	0.0	0.0	0.0				0.0	
Disposals	20.0	20.5	450.0	188.9	188.9	89.7	19.9%	47.5%	47.5%	69.2	337.0%
Currency and public deposits	0.0	0.0	0.0	102.4	102.4	0.0		0.0%	0.0%	0.0	
Loans	20.0	19.8	450.0	86.5	86.5	89.7	19.9%	103.8%	103.8%	69.9	352.3%
Stocks and other capital	0.0	0.7	0.0	0.0	0.0	0.0				-0.7	-100.0%
Net incurrence of liabilities	993.9	496.1	2,425.8	-32.1	-3.7	75.9	3.1%	-236.4%	-2053.5%	-420.2	-84.7%
Incurrence	1,290.3	770.3	3,644.3	283.0	283.0	358.2	9.8%	126.6%	126.6%	-412.1	-53.5%
Domestic	-261.1	411.4	1,400.0	65.0	65.0	62.8	4.5%	96.6%	96.6%	-348.6	-84.7%
External	1,551.4	358.9	2,244.3	218.0	218.0	295.5	13.2%	135.5%	135.5%	-63.5	-17.7%
Reductions	296.4	274.2	1,218.5	315.1	286.7	282.4	23.2%	89.6%	98.5%	8.1	3.0%
Domestic	31.7	12.9	42.9	12.9	12.6	12.6	29.4%	97.8%	100.0%	-0.2	-1.7%
External	264.7	261.4	1,175.6	302.2	274.1	269.7	22.9%	89.3%	98.4%	8.3	3.2%
Balance	0.0	0.0	0.0	0.0	0.0	0.0					

Annex 3: State Budget Appropriation (million GEL)

Code	Title	2023 Annual plan	3-month approved plan 2023	3-month adjusted plan 2023	3-month performance 2023 year	Performance towards annual plan %	Performance towards 3-month approved plan %	Performance towards 3-month adjusted plan %
00 00	Total	21,880.1	4,835.7	4,835.7	4,659.1	21.3%	96.3%	96.3%
01 00	Parliament of Georgia and Subordinated Organizations	77.5	19.2	19.2	18.0	23.3%	94.0%	94.0%
01 01	Legislative Operation	63.7	15.7	16.0	15.2	23.8%	96.6%	95.2%
01 01 01	Legislative, representative and supervisory activities	23.5	5.9	4.8	4.7	20.0%	79.2%	96.8%
01 01 02	Activities of Parliamentary Fractions and the Bureau of Majoritarian Members of Parliament	7.9	2.0	2.0	1.8	23.4%	93.7%	91.4%
01 01 03	Administrative support for legislative activities	32.4	7.8	9.1	8.7	26.7%	110.5%	95.2%
01 01 03 01	Administration of Legislative Activities	32.4	7.8	9.1	8.7	26.8%	110.6%	95.3%
01 01 03 02	Ensuring systematic and coordinated work on gender issues, promoting awareness of gender equality and implementing measures supporting women's empowerment	0.1	0.01	0.01	0.005	10.6%	42.5%	42.5%
01 02	Library Operation	12.0	3.0	2.8	2.5	20.5%	81.6%	88.4%
01 03	State Regulation of Heraldic Operation	0.6	0.2	0.2	0.1	17.4%	67.0%	67.0%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.1	0.3	0.3	0.3	23.6%	92.1%	92.1%
02 00	Administration of the President of Georgia	9.3	3.2	3.2	2.3	24.8%	71.7%	71.7%
03 00	Office of the Business Ombudsman of Georgia	0.8	0.2	0.2	0.2	20.9%	83.5%	83.5%
04 00	Government Administration of Georgia	24.0	7.4	7.4	5.7	23.8%	77.2%	77.2%
05 00	State Audit Office	21.3	6.5	6.5	4.0	18.9%	61.7%	61.7%
06 00	Central Election Commission of Georgia	56.0	13.4	24.1	10.7	19.2%	79.9%	44.5%
06 01	Development of Election Environment	21.6	4.8	4.8	4.2	19.4%	87.7%	87.7%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.6	0.5	0.5	0.3	18.4%	63.8%	63.8%
06 03	Funding of Political Parties	12.7	3.2	3.2	3.2	25.0%	100.0%	100.0%
06 04	Measures for Holding Elections	20.0	5.0	15.7	3.1	15.3%	61.1%	19.5%
07 00	Constitutional Court of Georgia	5.8	1.6	1.6	1.1	19.6%	72.9%	72.9%
08 00	Supreme Court of Georgia	16.1	4.3	4.3	3.6	22.7%	85.0%	85.0%
09 00	General Courts	117.0	25.2	25.2	22.0	18.8%	87.6%	87.6%
09 01	Development and Support of General Judiciary System	114.5	24.5	24.5	21.7	19.0%	88.5%	88.5%
09 02	Training and Retraining of Judges and Court Personnel	2.5	0.6	0.6	0.3	13.4%	53.6%	53.6%
10 00	High Council of Justice of Georgia	7.9	2.5	2.5	1.2	15.4%	49.4%	49.4%
11 00	Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti	1.3	0.4	0.4	0.3	25.1%	83.0%	83.0%
12 00	Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities	1.1	0.3	0.3	0.2	23.0%	80.9%	80.9%
13 00	Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi	1.3	0.4	0.4	0.3	27.4%	85.0%	85.0%
14 00	Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities	1.2	0.3	0.4	0.3	26.6%	88.6%	84.9%
15 00	Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities	1.1	0.3	0.3	0.2	21.8%	70.4%	70.4%
16 00	Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities	1.1	0.3	0.3	0.2	22.8%	75.2%	75.2%
17 00	Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities	1.0	0.3	0.3	0.2	24.3%	86.8%	86.8%
18 00	Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Marneuli, Tsalka Municipalities and City of Rustavi	1.3	0.6	0.6	0.3	23.8%	58.3%	58.3%

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19 00	Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities	1.0	0.3	0.3	0.3	24.4%	81.5%	81.5%
20 00	State Security Service of Georgia	180.0	46.8	46.8	40.1	22.3%	85.7%	85.7%
20 01	Providing State Security	147.7	36.9	36.6	32.0	21.7%	86.7%	87.4%
20 02	Maintenance of Operational and Technical Activities	30.0	9.3	9.5	7.6	25.3%	81.9%	79.7%
20 03	State Security Staff Training, Retraining and Raising Qualifications	2.4	0.6	0.7	0.5	21.6%	82.5%	77.1%
21 00	Prosecutor's Office of Georgia	56.5	14.5	14.5	11.6	20.5%	79.8%	79.8%
22 00	Office of the State Minister of Georgia for Reconciliation and Civil Equality	3.7	1.3	1.3	0.6	15.3%	42.4%	42.4%
23 00	Ministry of Finance of Georgia	106.0	27.9	27.9	18.2	17.1%	65.2%	65.2%
23 01	Public Finance Management	25.4	5.9	5.4	4.6	18.0%	77.8%	84.5%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	30.2	7.4	7.1	0.6	1.9%	7.6%	7.9%
23 03	Prevention of Economic Crime	38.6	11.1	11.8	9.9	25.7%	89.7%	84.3%
23 04	Electronic and Analytic Support of Finance Management	8.7	2.7	2.7	2.4	27.9%	88.8%	88.8%
23 05	Improvement of Staff Qualifications in the Financial Sector	1.1	0.3	0.3	0.3	27.6%	88.4%	88.4%
23 06	Supervision of Accounting, Reporting and Audit	2.0	0.5	0.5	0.4	19.3%	76.7%	76.7%
24 00	Ministry of Economy and Sustainable Development of Georgia	558.2	127.9	127.9	93.7	16.8%	73.2%	73.2%
24 01	Development and Implementation of Economic Policy	20.3	3.6	3.6	3.0	14.8%	82.7%	84.3%
24 02	Regulation of Technical and Construction Sectors	1.9	0.6	0.6	0.4	22.7%	78.3%	78.3%
24 03	Development of Standardization and Metrology Sectors	1.2	0.5	0.5	0.4	31.4%	74.6%	74.6%
24 04	Regulation and Implementation activities of the system of market and supervision	1.8	0.5	0.5	0.2	13.8%	55.1%	55.1%
24 05	Facilitation of Developments in Tourism	36.0	16.0	21.1	18.0	49.8%	112.3%	85.3%
24 06	State Property Management	10.1	1.3	1.6	1.3	12.7%	100.0%	77.8%
24 07	Development of Entrepreneurship	267.7	56.9	51.9	40.7	15.2%	71.5%	78.4%
24 07 01	Administration of Entrepreneurship Development	4.2	1.0	1.2	1.1	26.1%	104.5%	89.5%
24 07 02	Entrepreneurship Development Support	263.5	55.9	50.7	39.6	15.0%	70.9%	78.1%
24 08	Development of Innovations and Technologies in Georgia	72.3	18.3	18.3	6.6	9.2%	36.3%	36.3%
24 09	Regulation and Governance of Oil and Gas Sectors	0.7	0.3	0.3	0.2	34.7%	96.5%	96.5%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	10.0	2.0	1.6	0.7	6.9%	34.3%	41.9%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	12.0	5.5	5.5	5.5	46.0%	100.0%	100.0%
24 12	National Innovative Eco System Project of Georgia (WB)	2.5	2.5	2.5	0.7	26.0%	26.0%	26.0%
24 13	Technical assistance Program for the support of the energy sector reform program (GESRP) of Georgia (EU-NIF, KfW)	4.0	1.0	1.0	0.0	0.0%	0.0%	0.0%
24 14	Development of Power Transmission Grids of Systemic Importance	76.5	10.0	10.0	13.3	17.4%	132.8%	132.8%
24 14 01	Regional Power Transmission Improvement Project	76.5	10.0	10.0	13.2	17.3%	131.8%	131.8%
24 14 01 01	500 kV OHL "Tskaltubo-Akhaltsikhe-Tortum" (EU-NIF, KfW)	13.0	3.3	3.3	9.1	70.3%	281.1%	281.1%
24 14 01 02	North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)	10.0	1.0	1.0	0.0	0.0%	0.0%	0.0%
24 14 01 03	500 kV OHL "Jvari-Tskaltubo" (WB)	18.5	2.8	2.8	4.0	21.5%	143.6%	143.6%
24 14 01 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	20.0	2.0	2.0	0.0	0.0%	0.0%	0.0%
24 14 01 05	Strengthening the Infrastructure of Kakheti (KfW)	5.0	0.0	0.0	0.1	1.7%		

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24 14 01 06	"Kheledula-Lajanuri-Oni" (KfW)	10.0	1.0	1.0	0.0	0.0%	0.0%	0.0%
24 14 03	Georgian Electricity Transmission Network Expansion open Program	0.0	0.0	0.0	0.1			
24 14 03 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	0.0	0.0	0.0	0.1			
24 15	Improvement of the electricity and natural gas supply to the population	3.6	0.2	0.2	0.2	6.8%	100.6%	100.0%
24 16	Support to Professional Education in Navy and Marine Transportation	1.4	0.4	0.4	0.3	25.0%	100.0%	100.0%
24 17	Anaklia Deepwater Port Development	2.9	0.8	0.8	0.4	14.7%	53.1%	53.1%
24 18	Measures related to the repayment of obligations recognized under bilateral agreements	5.6	0.0	0.0	0.0	0.0%		
24 19	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	15.0	4.5	4.5	0.3	2.1%	7.1%	7.1%
24 20	Spatial and urban development	7.0	1.7	1.7	0.3	4.8%	20.2%	20.2%
24 21	Promoting the development of resorts	5.8	1.5	1.5	0.9	16.5%	63.2%	63.2%
25 00	Ministry of Regional Development and Infrastructure of Georgia	3,330.9	400.5	435.0	478.7	14.4%	119.5%	110.1%
25 01	Development and Management of Regions and Infrastructure Development Policy	8.4	1.8	1.7	1.6	19.6%	93.9%	98.7%
25 02	Measures for the Improvement of Road Infrastructure	1,894.3	221.2	276.7	315.0	16.6%	142.4%	113.8%
25 02 01	Highways program management	10.3	2.3	2.3	2.2	21.7%	97.8%	99.3%
25 02 02	Road construction and maintenance	642.5	80.3	99.6	101.6	15.8%	126.6%	102.0%
25 02 03	Express highways construction	1,241.5	138.6	174.9	211.1	17.0%	152.3%	120.7%
25 03	Rehabilitation of Regional and Municipal Infrastructure	420.0	60.1	71.8	76.3	18.2%	127.0%	106.3%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	520.0	95.0	71.0	71.7	13.8%	75.5%	101.0%
25 05	Solid Waste Management Program	64.6	8.0	6.3	6.6	10.2%	82.5%	105.6%
25 06	Support to IDPs	1.3	1.3	1.0	1.0	76.9%	76.9%	100.0%
25 07	Construction and Rehabilitation of General Educational and preschool institutions Infrastructure	222.3	11.2	6.6	6.5	2.9%	58.4%	99.4%
25 07 01	Construction-rehabilitation of public schools	122.3	6.2	6.6	6.5	5.3%	105.9%	99.4%
25 07 02	Construction-rehabilitation of preschool institutions	100.0	5.0	0.0	0.0	0.0%	0.0%	
25 08	Tourism infrastructure improvement measures	200.0	2.0	0.0	0.0	0.0%	0.0%	
26 00	Ministry of Justice of Georgia	392.4	101.8	101.8	82.5	21.0%	81.0%	81.0%
26 01	Development of Public Policy to Support the Law Making and Legal Protection of the Best Interests of Georgia, Including the Implementation of Criminal Law System	62.1	15.8	22.9	22.3	35.9%	140.6%	97.5%
26 02	Establishment of Penitentiary system with International Standards	247.4	58.6	51.6	41.4	16.7%	70.7%	80.3%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	197.4	38.1	38.1	36.4	18.4%	95.5%	95.5%
26 02 02	Provision of equivalent medical services to accused and convicts	10.0	2.5	2.5	2.5	24.8%	99.0%	99.0%
26 02 03	Improving the infrastructure of Penitentiary system	40.0	18.0	11.0	2.6	6.4%	14.2%	23.3%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	7.8	2.1	2.1	1.8	22.8%	86.3%	86.3%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	3.1	0.8	0.8	0.6	19.2%	76.6%	76.6%
26 05	Development of Electronic Governance	4.0	2.5	2.5	2.5	62.4%	99.8%	99.8%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	13.5	3.3	3.3	2.6	19.4%	78.6%	78.6%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	5.0	1.3	1.3	1.3	25.0%	100.0%	100.0%
26 08	Facilitation of Land Registration and Development/Availability of Public Register Services	40.0	12.9	12.9	8.7	21.6%	66.9%	66.9%

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26 09	Development of Land Market in Georgia (WB)	9.5	4.5	4.5	1.1	11.3%	23.7%	23.7%
26 10	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	0.0	0.3			
27 00	Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia	6,858.4	1,649.9	1,650.9	1,635.1	23.8%	99.1%	99.0%
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	92.6	22.5	22.0	23.5	25.3%	104.2%	106.9%
27 01 01	Development and management of policies in the field of IDPs from the occupied territories and in the field of labor, health and social protection	12.1	2.8	3.8	3.1	25.8%	113.1%	81.2%
27 01 02	Medical Activity Regulatory Program	7.2	1.9	1.8	1.5	20.8%	80.6%	84.3%
27 01 03	Disease Control and Epidemiological Security Program Management	12.3	2.2	2.2	4.9	40.0%	220.7%	220.7%
27 01 04	Social protection program management	21.3	5.5	5.1	5.8	27.3%	106.2%	113.9%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	10.8	2.7	2.7	2.5	23.1%	92.3%	92.3%
27 01 06	Emergency Coordination and Emergency Assistance Management	5.1	1.3	1.2	1.2	22.7%	91.8%	99.5%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	6.3	1.6	1.6	1.4	22.3%	88.8%	88.8%
27 01 08	Management of employment promotion services	1.5	0.4	0.4	0.3	17.3%	67.8%	67.8%
27 01 09	Management of State Health Care Programs	4.9	1.3	0.9	0.9	17.5%	66.6%	98.9%
27 01 10	Development and Management of Information Technology Systems	10.4	2.8	2.1	1.8	16.9%	62.8%	83.1%
27 01 11	Promotion and management of individual medical care of citizens	0.7	0.2	0.2	0.2	23.2%	96.3%	92.0%
27 02	Social Protection of Population	4,878.9	1,219.5	1,216.1	1,213.3	24.9%	99.5%	99.8%
27 02 01	Provision of Pension for Population	3,379.2	841.8	850.2	850.0	25.2%	101.0%	100.0%
27 02 02	Social Assistance for Targeted Groups of Population	1,340.1	336.2	324.8	323.5	24.1%	96.2%	99.6%
27 02 03	Social Rehabilitation and Childcare	66.6	16.9	15.8	14.8	22.2%	87.6%	93.7%
27 02 04	Social Benefits at Highland settlements	85.0	22.8	23.4	23.3	27.4%	102.4%	99.4%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	8.0	1.9	1.9	1.8	21.9%	90.7%	90.7%
27 03	Healthcare Services to Population	1,454.1	313.7	304.8	305.2	21.0%	97.3%	100.1%
27 03 01	Universal Healthcare services to population	880.0	189.6	195.6	195.6	22.2%	103.2%	100.0%
27 03 02	Public Health Care	109.8	18.3	15.1	18.0	16.4%	98.3%	119.4%
27 03 02 01	Early detection of the Disease and Screening	2.9	0.7	0.7	0.6	20.0%	79.3%	79.3%
27 03 02 02	Immunization	35.6	3.2	2.5	2.1	5.8%	64.4%	83.4%
27 03 02 03	Epidemiological Surveillance	2.7	0.4	0.4	0.3	10.5%	82.0%	82.0%
27 03 02 04	Safe Blood	6.1	1.5	1.5	1.2	20.3%	82.2%	82.2%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.1	0.1	0.06	19.1%	85.1%	85.1%
27 03 02 06	Tuberculosis Management	17.2	3.1	2.4	4.6	26.8%	149.9%	194.8%
27 03 02 07	HIV / AIDS Management	16.0	3.0	2.8	4.6	28.5%	153.7%	162.6%
27 03 02 08	Maternal and Child Health	8.2	1.8	1.6	1.6	19.3%	90.1%	96.5%
27 03 02 09	Treatment of Drug-addicted patients	13.7	3.2	2.5	2.5	17.9%	77.4%	100.0%
27 03 02 10	Support of Health Care	2.1	0.3	0.2	0.1	6.2%	43.3%	65.0%
27 03 02 11	Management of Hepatitis C	5.0	1.2	0.5	0.5	9.1%	37.7%	90.8%
27 03 03	Provision Of Medical Services To The Population In Priority Areas	463.8	105.9	94.1	91.6	19.7%	86.5%	97.3%

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27 03 03 01	Mental Health	50.0	11.7	9.3	9.3	18.7%	79.6%	100.0%
27 03 03 02	Management of Diabetes	30.0	6.0	1.5	1.5	5.1%	25.8%	100.0%
27 03 03 03	Oncohematology Service for children	3.0	0.7	0.6	0.6	20.8%	87.3%	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	56.0	6.6	4.8	4.8	8.6%	73.2%	99.9%
27 03 03 05	Palliative care of incurable patients	5.2	1.4	1.4	1.4	26.6%	95.6%	100.0%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	30.0	6.0	13.3	13.3	44.3%	221.8%	100.0%
27 03 03 07	Provision of primary and emergency medical care	198.6	49.4	32.4	31.2	15.7%	63.1%	96.3%
27 03 03 08	Referral Services	45.0	10.5	15.5	15.5	34.4%	147.6%	99.9%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.2	0.1	0.06	5.9%	32.1%	100.0%
27 03 03 10	Management of New Coronavirus Disease – COVID-19	40.0	12.0	13.6	12.3	30.8%	102.3%	90.5%
27 03 03 11	Organ transplantation	5.0	1.3	1.5	1.5	30.5%	117.3%	100.0%
27 03 04	Postgraduate Medical Education	0.5	0.02	0.0	0.0	0.0%	0.0%	0.0%
27 04	Rehabilitation and Equipment of Healthcare Facilities	99.8	17.4	15.1	1.4	1.4%	7.8%	9.0%
27 05	Reform Agenda of Labor and Employment System	90.3	16.6	24.5	23.8	26.3%	143.4%	97.1%
27 06	Support of IDPS and Migrants;	242.7	60.2	68.4	68.0	28.0%	113.0%	99.4%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.1	0.1	0.04	5.8%	26.5%	26.5%
27 06 02	Management of Eco-Migrant Migration	7.0	3.1	1.3	1.3	18.5%	42.1%	99.2%
27 06 03	Establishment of Proper Social and Living Conditions for IDP's	233.9	56.9	66.9	66.7	28.5%	117.2%	99.7%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.02	0.02	0.01	14.9%	56.5%	56.5%
27 06 05	Livelihood Program	1.1	0.1	0.1	0.02	2.0%	29.0%	29.0%
28 00	Ministry of Foreign Affairs of Georgia	186.0	52.7	53.0	43.5	23.4%	82.5%	82.0%
28 01	Foreign Policy Implementation	185.0	52.5	52.8	43.3	23.4%	82.5%	82.0%
28 01 01	Foreign Policy Planning and Management	175.3	47.1	47.3	39.0	22.3%	82.8%	82.4%
28 01 02	Securing Financial Obligations In International Organizations	6.3	4.1	4.1	3.8	60.0%	92.2%	92.2%
28 01 03	Translation and certification of international agreements and other documents	0.2	0.1	0.1	0.06	33.8%	94.6%	94.6%
28 01 04	Diasporal Politics	1.9	0.9	0.9	0.1	6.5%	14.0%	13.4%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	1.3	0.3	0.4	0.3	23.9%	94.7%	82.3%
28 02	Advancement of Staff Qualifications in International Relations	1.0	0.2	0.2	0.2	21.9%	90.5%	90.5%
29 00	Ministry of Defence of Georgia	1,260.0	310.9	312.9	312.4	24.8%	100.5%	99.8%
29 01	Management of Defence	506.6	127.0	111.3	111.2	22.0%	87.6%	100.0%
29 02	Vocational Military Education	76.2	19.5	19.1	19.0	24.9%	97.1%	99.3%
29 03	Healthcare and Social Security	53.8	15.0	11.2	11.2	20.8%	74.7%	99.9%
29 04	Management, Control, Telecommunication and Computer Systems	16.5	6.4	3.3	3.1	18.8%	48.4%	94.6%
29 05	Development of Infrastructure	100.0	35.0	53.0	53.0	53.0%	151.4%	100.0%
29 06	International Peacekeeping Missions	2.0	0.5	0.3	0.3	15.0%	59.9%	99.9%
29 07	Scientific Research and Development of Military Production and Manufacturing	44.6	17.6	8.1	8.0	18.0%	45.6%	98.5%
29 08	Development of Defence capability	174.4	17.0	43.2	43.2	24.8%	254.9%	100.0%

Code	Title	2023 Annual plan	3-month approved plan 2023	3-month adjusted plan 2023	3-month performance 2023 year	Performance towards annual plan %	Performance towards 3-month approved plan %	Performance towards 3-month adjusted plan %
29 09	Provision of Logistics	285.9	73.0	63.5	63.4	22.2%	86.8%	99.8%
30 00	Ministry of Internal Affairs of Georgia	1,106.0	268.5	268.5	252.4	22.8%	94.0%	94.0%
30 01	Public Order and Development of International Cooperation	852.1	202.5	200.1	186.9	21.9%	92.3%	93.4%
30 02	Protection of the State Border	124.6	30.9	31.1	29.4	23.6%	95.0%	94.6%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	14.4	3.6	3.6	3.3	23.0%	92.0%	91.4%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	7.8	2.0	2.0	1.8	23.4%	93.1%	93.1%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.4	1.1	1.3	1.2	27.4%	107.1%	92.8%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	102.6	28.4	30.5	29.7	29.0%	104.7%	97.6%
31 00	Ministry of Environmental Protection and Agriculture of Georgia	698.5	169.4	169.4	164.5	23.5%	97.1%	97.1%
31 01	Environmental Protection and Agriculture Development Program	20.2	3.2	3.3	8.9	44.0%	277.2%	266.7%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	12.7	2.3	2.9	8.5	67.0%	361.7%	290.6%
31 01 02	Biodiversity Protection measures	0.4	0.0	0.0	0.0	0.0%		
31 01 03	Provisiton of Functioning of Information Technologies and Electronic Systems	7.1	0.9	0.4	0.4	5.5%	45.5%	95.4%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	63.5	21.8	7.9	8.6	13.5%	39.3%	108.8%
31 03	Development of Viticulture and Wine-Making	67.4	3.8	1.8	1.7	2.5%	45.2%	97.1%
31 04	Implementation of Scientific Research Studies in Agriculture	5.9	1.3	1.2	1.1	19.6%	85.1%	99.1%
31 05	Common Agro Project	346.4	87.2	101.6	100.2	28.9%	114.8%	98.6%
31 05 01	Management of the Agriculture projects	12.7	3.6	3.2	3.1	24.6%	88.2%	96.7%
31 05 02	Preferential Agro Credits	200.0	50.0	74.0	73.9	36.9%	147.8%	99.9%
31 05 03	Agro-Insurance	12.0	0.3	0.1	0.1	0.6%	30.4%	100.0%
31 05 04	Plant the future	35.0	10.0	8.8	8.8	25.1%	87.8%	100.0%
31 05 05	Georgian Tea	1.0	0.2	0.02	0.02	1.8%	12.0%	99.7%
31 05 06	Co-financing project for processing and storage enterprises	25.0	5.0	4.2	4.2	16.8%	84.1%	100.0%
31 05 07	Registration Project for Farms/Farmers	0.3	0.1	0.1	0.1	23.7%	83.8%	98.9%
31 05 08	Project Technical Support Program	1.0	0.2	0.1	0.1	14.5%	72.3%	99.9%
31 05 09	Infrastructural development of agricultural cooperatives	5.0	1.0	0.2	0.2	4.6%	23.0%	100.0%
31 05 10	Harvesting Agricultural Machinery Co-financing Program	7.0	1.0	0.05	0.05	0.7%	4.9%	99.5%
31 05 11	Popularization of Georgian agro-food products	1.5	1.0	1.1	1.1	75.8%	113.7%	100.0%
31 05 12	Imereti Agrozone	4.0	2.0	1.0	1.0	25.0%	50.0%	100.0%
31 05 13	Promoting organic production program	0.5	0.1	0.01	0.01	1.2%	12.3%	99.6%
31 05 14	Pilot program for women	0.4	0.1	0.1	0.1	24.9%	199.3%	99.7%
31 05 15	Development Support of Agro sector	10.0	1.9	1.9	0.7	6.9%	36.3%	36.3%
31 05 15 01	Breastfeeding Modernization and Market Access Program (DiMMA)	10.0	1.9	1.9	0.7	6.9%	36.3%	36.3%
31 05 16	Leader program	1.0	0.2	0.0	0.0	0.0%	0.0%	
31 05 17	State Program of Co-financing Agricultural Mechanization	10.0	0.5	0.0	0.0	0.0%	0.0%	
31 05 18	Nut production promotion program	20.0	10.3	6.7	6.6	33.2%	64.5%	99.6%

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31 06	Modernization of Irrigation Systems	95.0	30.8	35.8	26.3	27.7%	85.5%	73.6%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	40.0	12.0	17.0	17.0	42.5%	141.7%	100.0%
31 06 02	Ongoing technical operation of the amelioration infrastructure	25.0	6.0	6.0	6.0	24.0%	100.0%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	30.0	12.8	12.8	3.3	11.2%	26.1%	26.1%
31 07	Environmental Surveillance	26.0	6.0	5.3	5.1	19.7%	85.7%	96.2%
31 08	Establishment and Management of the Protected Areas System	31.5	6.4	5.4	4.6	14.5%	70.9%	83.6%
31 09	Establishment and Management of Forestry System	21.0	4.2	3.5	3.5	16.7%	83.8%	99.4%
31 10	Formation and Governance of Agency of Wildlife	1.2	0.4	0.4	0.3	29.0%	96.0%	96.0%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	1.8	0.5	0.4	0.7	40.5%	154.3%	195.9%
31 12	Protection of Nuclear and Radioactive Security	1.4	0.4	0.3	0.3	22.7%	82.3%	91.1%
31 13	Forecast, Assessment, Prevention and Monitoring of Environmental Protection	8.0	1.2	0.6	0.8	10.3%	65.9%	137.8%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	5.0	1.5	1.3	1.7	33.3%	113.5%	132.8%
31 15	National Program of Monitoring the sustainable land management and land use	4.4	0.6	0.6	0.6	13.1%	89.2%	97.6%
32 00	Ministry of Education and Science of Georgia	2,030.8	462.4	469.1	471.4	23.2%	101.9%	100.5%
32 01	Development of Public Policy and Program Management of Education and Science	53.8	10.2	9.7	9.8	18.3%	96.2%	101.2%
32 02	Pre-school and General Education	1,341.0	336.1	337.7	337.9	25.2%	100.6%	100.1%
32 02 01	General educational school funding	1,116.0	277.0	278.1	278.1	24.9%	100.4%	100.0%
32 02 02	Support Teachers' professional development	11.7	2.8	2.8	3.0	26.1%	107.3%	109.6%
32 02 03	Provision of safe educational environment	30.3	7.5	6.7	6.7	22.1%	89.0%	100.0%
32 02 03 01	Administration of Safe Educational Environment Program	3.0	0.8	0.8	0.8	25.1%	95.4%	100.0%
32 02 03 02	Provision of safe educational environment	27.3	6.7	5.9	5.9	21.8%	88.2%	100.0%
32 02 04	Encouraging successful pupils	1.3	0.3	0.4	0.4	28.8%	130.2%	99.9%
32 02 05	Providing educational and living conditions for especially talented pupils	0.3	0.1	0.1	0.06	25.9%	99.7%	99.7%
32 02 06	Providing pupils with textbooks	33.3	2.2	2.0	2.0	6.0%	90.3%	100.0%
32 02 07	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.5	1.1	1.1	1.1	24.5%	98.0%	99.9%
32 02 08	Access to general education for accused and convicted persons	0.4	0.1	0.1	0.1	19.7%	78.3%	83.0%
32 02 09	Development and facilitation of the implementation of the National Curriculum	0.5	0.1	0.1	0.06	12.3%	88.2%	98.6%
32 02 10	Providing transportation for public school students	40.0	11.6	13.1	13.1	32.8%	113.0%	100.0%
32 02 11	Program "My First Computer"	43.6	27.5	27.5	27.5	63.2%	100.0%	100.0%
32 02 12	Promoting General Education	5.0	0.9	1.7	1.7	33.9%	184.9%	100.0%
32 02 13	Promoting General Education Reform	54.3	4.8	4.1	4.1	7.6%	85.5%	100.8%
32 03	Vocational Education	87.4	22.9	24.7	24.8	28.3%	108.2%	100.3%
32 03 01	Promoting the Development of Vocational Education	71.5	18.3	20.8	20.8	29.0%	113.5%	100.0%
32 03 02	Development of Vocational Capacities	12.0	3.8	3.1	3.1	26.1%	82.3%	102.3%
32 03 03	Vocational training of ethnic minorities	3.9	0.8	0.9	0.9	22.4%	109.0%	99.7%
32 04	Higher Education	147.5	22.9	27.7	30.8	20.9%	134.8%	111.1%
32 04 01	Exams organization	17.1	2.9	2.4	2.4	14.0%	83.0%	100.0%

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32 04 02	State education, master grants and youth promotion	120.0	18.5	24.4	24.4	20.4%	132.0%	100.0%
32 04 03	Promoting Higher Education	0.5	0.1	0.1	0.1	18.5%	74.0%	99.3%
32 04 04	Promoting Education Abroad	7.2	0.5	0.3	0.3	4.3%	67.9%	99.1%
32 04 05	Promotion of Higher Education Institutions	2.7	0.9	0.5	3.6	131.8%	398.9%	675.6%
32 05	Support to Scientific Research and Studies	75.8	19.0	18.0	19.2	25.3%	101.1%	106.6%
32 05 01	Promotion of Scientific Grants and Scientific Research	35.4	9.1	9.6	10.9	30.8%	119.6%	113.6%
32 05 02	Programs of Scientific Institutions	7.6	2.0	1.9	1.8	24.2%	91.0%	99.7%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.3	0.3	0.3	0.3	24.0%	93.6%	97.7%
32 05 04	Promotion of Scientific Research	29.9	7.1	6.2	6.1	20.3%	85.6%	98.3%
32 05 05	Popularization of science	1.5	0.4	0.01	0.01	0.8%	3.2%	88.7%
32 06	Inclusive Education	45.6	11.7	11.7	11.7	25.7%	99.9%	99.9%
32 07	Development of Infrastructure	229.0	35.7	35.9	35.8	15.6%	100.3%	99.9%
32 07 01	Development of infrastructure of general education institutions	179.1	29.0	29.1	29.1	16.2%	100.1%	99.9%
32 07 02	Development of infrastructure of vocational education institutions	35.0	2.0	2.4	2.4	6.9%	120.7%	99.9%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	2.0	0.3	0.2	0.2	9.4%	64.8%	100.0%
32 07 04	Development of infrastructure of higher education and scientific institutions	10.1	2.1	2.0	2.0	19.6%	92.4%	99.3%
32 07 05	Development of Public School Operation and Maintenance System	2.8	2.3	2.2	2.2	77.6%	96.1%	100.0%
32 08	Innovation, Inclusion and Quality Project - Georgia I2Q (WB)	17.8	2.5	2.5	0.9	5.0%	35.4%	35.4%
32 09	Vocational Education 1 (KfW)	15.0	0.6	0.5	0.2	1.1%	27.3%	30.0%
32 10	Modern Skills for a Better Employment Sector Development Program - Project (ADB)	18.0	0.9	0.7	0.3	1.5%	29.7%	36.8%
33 00	Ministry of Culture, Sport and Youth of Georgia	431.2	104.4	104.4	84.0	19.5%	80.5%	80.5%
33 01	Development of Public Policy and Program Management of Culture, Sports and Youth	9.2	2.6	2.0	1.9	20.1%	71.9%	91.3%
33 02	Higher Education in Art and Sport	17.2	3.7	3.8	3.6	21.1%	97.2%	94.7%
33 03	Development of Infrastructure	48.7	8.0	6.4	2.1	4.3%	26.5%	33.3%
33 04	Facilitation of Sport's and Art's Institutions	12.1	2.9	2.6	1.6	13.3%	56.3%	62.7%
33 05	Facilitation of Development of Culture	98.1	23.6	22.7	19.4	19.8%	82.2%	85.6%
33 06	Protection of Cultural Heritage and Museum System Improvement	39.5	6.4	6.1	4.8	12.2%	75.3%	78.6%
33 07	Development and Popularization of Mass and High Achievements in Sports	177.1	54.5	55.8	46.7	26.4%	85.7%	83.6%
33 08	Social Security Events for Public Figures of Sports and Culture	23.4	1.8	4.0	3.2	13.9%	176.3%	80.5%
33 09	Support of Youth	5.9	0.8	0.8	0.6	9.4%	67.2%	67.2%
34 00	Georgian Intelligence Service	18.0	4.5	4.5	4.2	23.1%	92.6%	92.6%
35 00	LEPL - Civil Service Bureau	1.8	0.4	0.4	0.4	22.0%	88.1%	88.1%
36 00	LEPL - Legal Aid Service	10.4	2.4	2.5	2.4	23.0%	97.5%	93.7%
37 00	LEPL - State Office of Veterans' Affairs	15.0	3.5	3.5	2.0	13.0%	55.1%	55.1%
38 00	LEPL – Financial Monitoring Service of Georgia	4.3	1.8	1.8	0.5	10.7%	25.3%	25.3%
39 00	Personal data protection service	5.0	1.4	1.4	0.9	18.5%	67.8%	67.8%
40 00	Special State Protection Service of Georgia	82.8	24.2	24.2	18.6	22.4%	76.7%	76.7%

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40 01	Provision of Security for Individuals and Facilities Subject to Protection	72.1	20.2	20.2	15.5	21.4%	76.5%	76.5%
40 02	Maintenance of Public Facilities	10.2	3.8	3.8	2.9	28.9%	77.1%	77.1%
40 03	LEPL - Government Special Communication Agency	0.5	0.2	0.2	0.2	35.2%	99.6%	99.6%
41 00	Public Defender Office (Ombudsman) of Georgia	9.3	2.7	2.7	2.0	21.7%	74.8%	74.8%
42 00	LEPL – Public Broadcaster	101.2	25.3	25.3	25.3	25.0%	100.0%	100.0%
43 00	LEPL – National Competition Agency of Georgia	5.0	1.5	1.5	0.9	17.6%	60.3%	60.3%
44 00	The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia	2.8	0.8	0.8	0.7	26.0%	90.8%	90.8%
45 00	Patriarchate of Georgia	25.0	9.6	10.1	8.9	35.6%	93.0%	88.2%
45 01	Grant Financing for Religious Education	14.8	4.9	4.9	4.1	28.0%	83.8%	83.8%
45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.2	0.2	0.2	31.7%	99.7%	99.7%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	0.7	0.7	0.5	27.5%	70.5%	70.5%
45 04	NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care	0.7	0.2	0.2	0.1	12.3%	37.6%	37.6%
45 05	NNLE - Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr	0.3	0.1	0.1	0.1	26.3%	93.9%	93.9%
45 06	NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called	0.9	0.5	0.5	0.4	49.4%	95.4%	95.4%
45 07	NNLE - Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda	0.2	0.1	0.1	0.06	25.0%	99.3%	99.3%
45 08	NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called	1.9	0.6	1.1	1.1	60.6%	182.2%	99.9%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.2	1.2	1.2	65.2%	99.7%	99.7%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	0.1	0.05	50.0%	100.0%	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.4	0.4	0.4	50.0%	100.0%	100.0%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.3	0.3	0.3	61.3%	95.8%	95.8%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.4	0.4	0.4	53.6%	100.0%	100.0%
46 00	LEPL - Levan Samkharauli National Forensics Bureau	13.0	4.6	4.6	3.6	27.6%	78.0%	78.0%
47 00	LEPL - National Statistics Office of Georgia, GeoStat	20.9	4.0	4.0	3.1	14.6%	77.0%	77.0%
47 01	Planning and Management of Statistics	7.8	2.0	2.0	1.7	21.7%	85.4%	85.4%
47 02	Public Program of Statistics	5.3	1.2	1.2	1.0	19.6%	85.0%	85.0%
47 03	Universal Census of Population and Housing of Georgia	7.8	0.8	0.8	0.3	4.2%	42.9%	42.9%
48 00	LEPL - Georgian National Academy of Science	4.7	1.2	1.2	1.1	23.1%	90.0%	90.0%
49 00	Georgian Chamber of Commerce and Industry	1.9	0.5	0.5	0.4	21.2%	81.8%	81.8%
50 00	LEPL-State Agency for Religious Issues	6.5	1.7	1.7	1.6	24.1%	92.9%	92.9%
51 00	Special Investigation service	17.0	3.9	3.9	2.6	15.2%	66.6%	66.6%
52 00	LEPL - State Language Department	1.0	0.2	0.2	0.1	13.6%	66.4%	66.4%
53 00	LEPL - Public Private Partnership Center	0.5	0.1	0.1	0.1	13.7%	54.0%	54.0%
54 00	The Office of the National Security Council	3.8	1.1	1.1	0.7	18.1%	64.3%	64.3%
55 00	Expenditures of General-State Importance	3,985.8	914.7	858.9	819.2	20.6%	89.6%	95.4%
55 01	External debt service and repayments	1,696.0	412.4	377.3	367.5	21.7%	89.1%	97.4%

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55 02	Domestic debt service and repayments	715.0	222.0	220.0	219.5	30.7%	98.9%	99.8%
55 03	Liabilities regarding international financial organizations	2.8	0.0	0.0	0.0	0.0%		
55 04	Transfers for autonomous republics and municipalities	515.0	98.3	147.0	143.5	27.9%	146.0%	97.6%
55 04 01	Transfers to Autonomous Republics	14.0	7.0	7.0	7.0	50.0%	100.0%	100.0%
55 04 02	Transfers to municipalities	501.0	91.3	140.0	136.5	27.2%	149.5%	97.5%
55 05	Government Reserve Fund of Georgia	60.0	10.0	4.1	0.0	0.0%	0.0%	0.0%
55 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	40.0	5.0	5.0	0.8	2.0%	15.8%	15.9%
55 07	Regional Development Fund of Georgia	400.0	80.0	12.5	0.0	0.0%	0.0%	0.0%
55 08	Mountainous Community Development Fund	20.0	3.0	2.0	0.0	0.0%	0.0%	0.0%
55 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.1	0.1	0.04	19.9%	79.6%	79.6%
55 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.8	0.02	0.0	0.0	0.0%	0.0%	0.0%
55 11	Co-financing Cumulative Pension Schemes	310.0	75.0	82.0	82.0	26.5%	109.3%	100.0%
55 12	Financial support for planned reforms in municipalities in cooperation with international partners	15.0	5.0	5.0	5.0	33.3%	100.0%	100.0%
55 13	General-State Expenditures Financed by Donors	211.0	4.0	4.0	0.9	0.4%	23.5%	23.5%
55 13 01	Adjara Solid Waste Project (EBRD, SIDA)	6.0	0.0	0.0	0.0	0.0%		
55 13 02	Batumi Bus Project (E5P, EBRD)	0.5	0.1	0.1	0.1	21.3%	106.7%	106.7%
55 13 03	Tbilisi Solid Waste Management	37.0	0.0	0.0	0.0	0.0%		
55 13 04	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	35.0	2.3	2.3	0.0	0.0%	0.0%	0.0%
55 13 05	Housing Cities Investment Program	20.5	1.7	1.7	0.8	4.1%	50.1%	50.1%
55 13 06	Tbilisi Metro Project (EBRD)	40.0	0.0	0.0	0.0	0.0%		
55 13 07	Sustainable Urban Mobility (KfW)	34.0	0.0	0.0	0.0	0.0%		
55 13 08	Assistance and Rehabilitation Project of Micro, Small and Medium Enterprises of Georgia (Component of National Bank of Georgia) (WB)	3.0	0.0	0.0	0.0	0.0%		
55 13 09	Tbilisi Bus Project - Phase II (EBRD)	35.0	0.0	0.0	0.0	0.0%		
58 00	NNLE - Millennium Fund	0.0	0.0	0.0	0.002			
63 00	NNLE - Peace Foundation for a Better Future	0.0	0.0	0.0	0.2			