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# Review of 2020 State Budget 9-month execution

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## Main Indicators of the State Budget

According to the law of Georgia “State Budget law of Georgia 2020”<sup>1</sup>, the planned annual **total revenues** defined with the amount of 18,420.3 million GEL, while the planned annual **total expenditures** defined - 15,923.8 million GEL. In January-September this year, the execution of total revenues amounted to 12,793.7 million GEL (69.5% of the annual plan) and exceeds the same indicator of previous year by 3,752.3 million GEL (by 41.5%), while execution of total expenditures was – 11,206.0 million GEL (70.4% of the annual plan) which exceeds the indicator of previous year January-September by 1,862.6 million GEL (by 19.9%).

The diagram below represents the 2012-2020 annual budget plans and 9-month performance indicators of the State Budget total revenues and total expenditures.

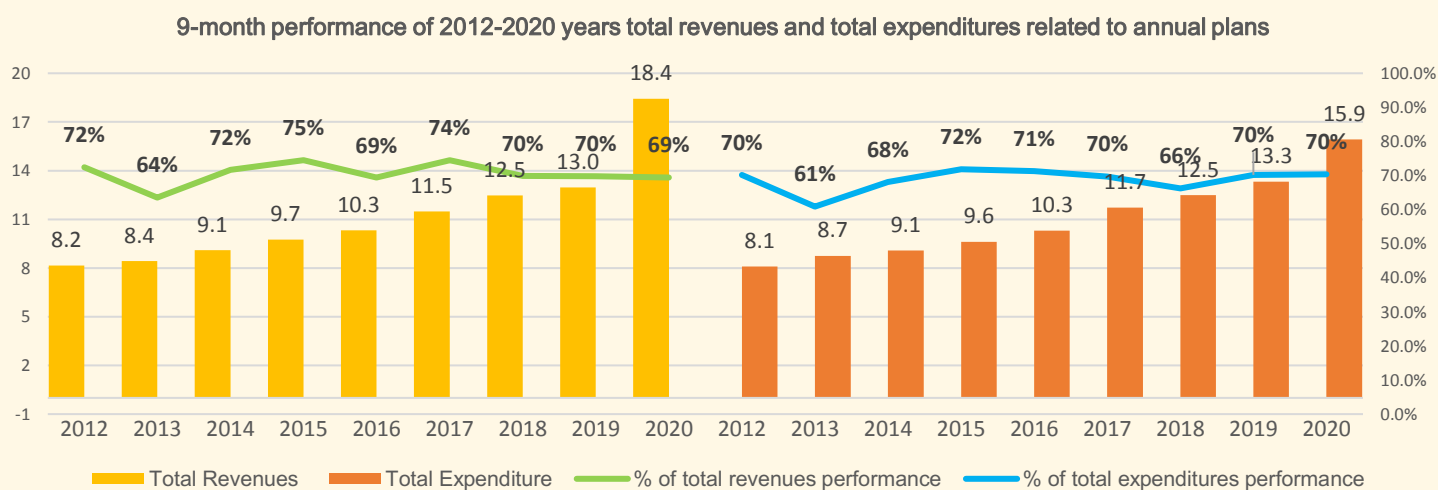


Diagram 1: 9-month performance of 2012-2020 years total revenues and total expenditures related to annual plans (Billion GEL, %).

The planned State Budget **total revenues** for 9-month were defined by<sup>2</sup> 12,503.9 million GEL, while the execution of total revenues in 9-month period amounted to 102.3%. Concerning the execution of total revenues according to components, the performance of the revenues and disposals of nonfinancial assets exceed 9-month plan, and respectively amount to 106.7% and 109.3% of 9-month plan. Incurrence of liabilities is characterized by relatively low performance level and amounts to 95.1% of 9-month plan. Concerning the fourth component of total revenues, positive deviation of disposals of financial assets is identified and is defined by - 200.5% of 9-month plan.

9-month approved plan of the State Budget **total expenditures** sets out to be - 11,867.4 million GEL, whereas 9-month adjusted plan amounted to - 11,947.4 million GEL. 9-month execution is defined by – 94.4% of 9-month approved plan and 93.8% of 9-month adjusted plan. Concerning the performance of the total expenditure components, the performance of the largest component – expenses – is estimated at 94.5% of the 9-month approved planned target, whereas, it amounts to 93.2% of 9-month adjusted plan. The acquisitions of nonfinancial assets are characterized by good performance level amounting to 96.4% of the 9-month approved and adjusted plans. The performance of acquisitions of financial assets component exceeds the amount of 9-month adjusted plan and amounts to – 109.5%, likewise the amount of 9-month approved plan is defined at – 91.3%. As to the fourth component of total expenditures, Reductions of Liabilities, stand out with low performance level, towards both, 9-month approved and adjusted plans and relatively amounts to – 90.9% and 91.2%.

<sup>1</sup> Official law of the Parliament of Georgia on amending „2020 State Budget”, 2020, June 24.

<sup>2</sup> The order №148 of the Ministry of Finances of Georgia, June 29, 2020, on making changes in an order №428 of the Minister of Finances of Georgia, December 31, 2019 “on 2020’s Consolidated Budget of Georgia revenues and Disposals of financial and nonfinancial assets and on quarterly breakdown of 2020 State Budget”. Because of the executed budget changes in January-September, only 9-month plan of total expenditures were adjusted. In the given document, in part of total expenditures, there are represented as the approved 9-month plan of total expenditures by the order mentioned above, as well as, 9-month plans adjusted by the budget changes.

Title	2020 annual plan	9-month approved plan	9-month adjusted plan	9-month performance	% towards 9-month approved plan	% towards 9-month adjusted plan	% towards annual plan
<b>Total revenues</b>	<b>18,420.3</b>	<b>12,503.9</b>	<b>12,503.9</b>	<b>12,793.7</b>	<b>102.3%</b>	<b>102.3%</b>	<b>69.5%</b>
Revenues	10,212.7	7,157.0	7,157.0	7,638.6	106.7%	106.7%	74.8%
Disposals of nonfinancial assets	90.0	73.0	73.0	79.7	109.3%	109.3%	88.6%
Disposals of financial assets	80.0	57.3	57.3	114.8	200.5%	200.5%	143.6%
Incurrence of liabilities	8,037.6	5,216.6	5,216.6	4,960.5	95.1%	95.1%	61.7%
<b>Total expenditures</b>	<b>15,923.8</b>	<b>11,867.4</b>	<b>11,947.4</b>	<b>11,206.0</b>	<b>94.4%</b>	<b>93.8%</b>	<b>70.4%</b>
Expenses	12,556.4	9,289.5	9,415.4	8,777.6	94.5%	93.2%	69.9%
Acquisitions of nonfinancial assets	2,007.8	1,534.3	1,534.2	1,479.2	96.4%	96.4%	73.7%
Acquisitions of financial assets	326.8	258.1	215.2	235.6	91.3%	109.5%	72.1%
Reductions of liabilities	1,032.7	785.5	782.7	713.6	90.9%	91.2%	69.1%
<b>net change in the stock of cash</b>	<b>2,496.5</b>	<b>636.4</b>	<b>556.4</b>	<b>1,587.6</b>			

Table 1: Performance of state budget total revenues and total expenditures according to components of 9-month 2020 (million GEL, %)

In 9-month of 2020, the State Budget **gross operating balance**<sup>3</sup> was defined by -1,139.0 million GEL, whereas the **net lending/net borrowing balance**<sup>4</sup> amounted to – -2,538.4 million GEL. The figure below represents the 9-month gross operating and net lending/net borrowing balance dynamics in 2012-2020.

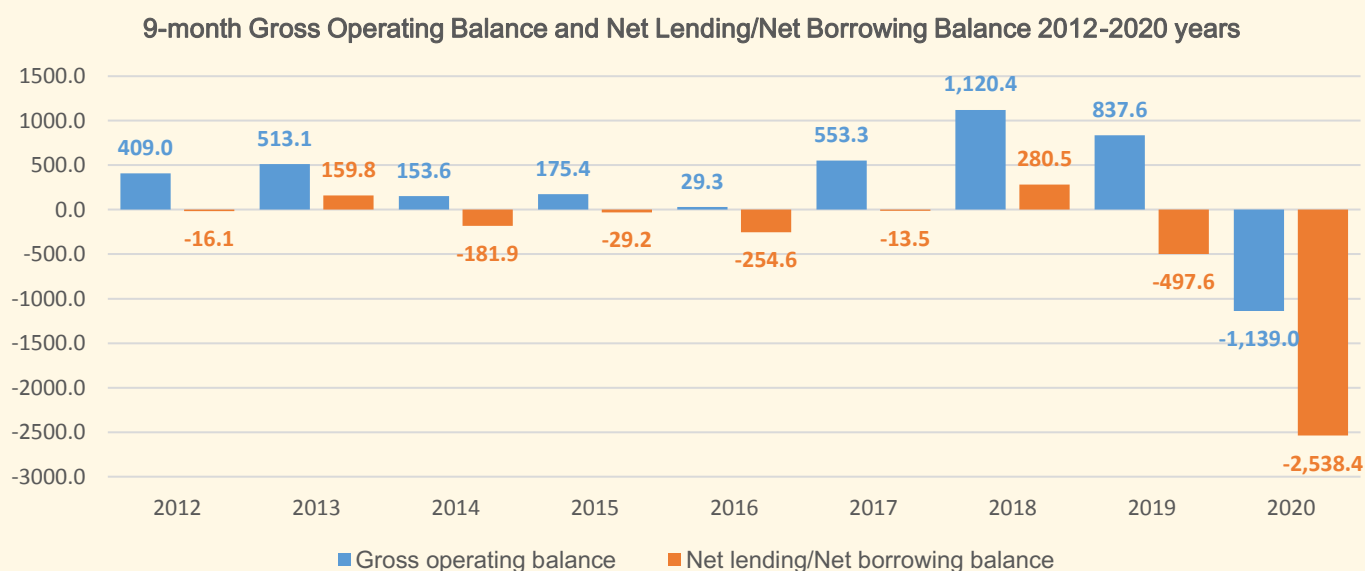


Diagram 2: 9-month gross operating balance and net lending/net borrowing balance of 2012-2020 (million GEL)

At the beginning of 2020 year, the adjusted State Budget balance was 443.7 million GEL. With January-September total revenues and total expenditures taken into account, the net accumulation in the stock of cash was amounted to - 1,587.6 million GEL and by October 1<sup>st</sup> of 2020 **the State Budget balance was defined at - 2,031.3 million GEL.**

As to the **Government Debt**, with the state of 30 September, 2020 year, the amount of government debt balance amounted to – 27,126.0 million GEL (including the balance of government foreign debt – 21,398.3 million GEL; the balance of government domestic debt – 5,727.7 million GEL).

<sup>3</sup> Gross Operating Balance is the difference between revenues and expenses. It can be both positive and negative.

<sup>4</sup> 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) and Budget deficit (negative value).

## III Quarter Indicators of the State Budget Execution

**Total revenues** of III quarter of 2020 was amounted to - 4,783.5 million GEL, more than II quarter indicator by 509.8 million GEL and exceeding the indicator of III quarter of previous year by 1,504.9 million GEL. As to the **total expenditures** of III quarter of 2020 the amount is defined at 4,308.9 million GEL, which exceeds II quarter indicator by 874.6 million GEL, and is more than the indicator of previous year's III quarter by 900.9.

In III quarter of 2020, the performance of State Budget Total Revenues indicator (4,783.5 million GEL) exceeds all 4 quarter's average indicator of 2018-2019 (with the impact important growth of total revenues received from Incurrence of Liabilities), correspondingly with the amount of 1,610.1 million GEL (50.7%) and 1,470.4 million GEL (44.4%). The diagram below presents 2018-2020 State Budget Total Revenues by quarters.

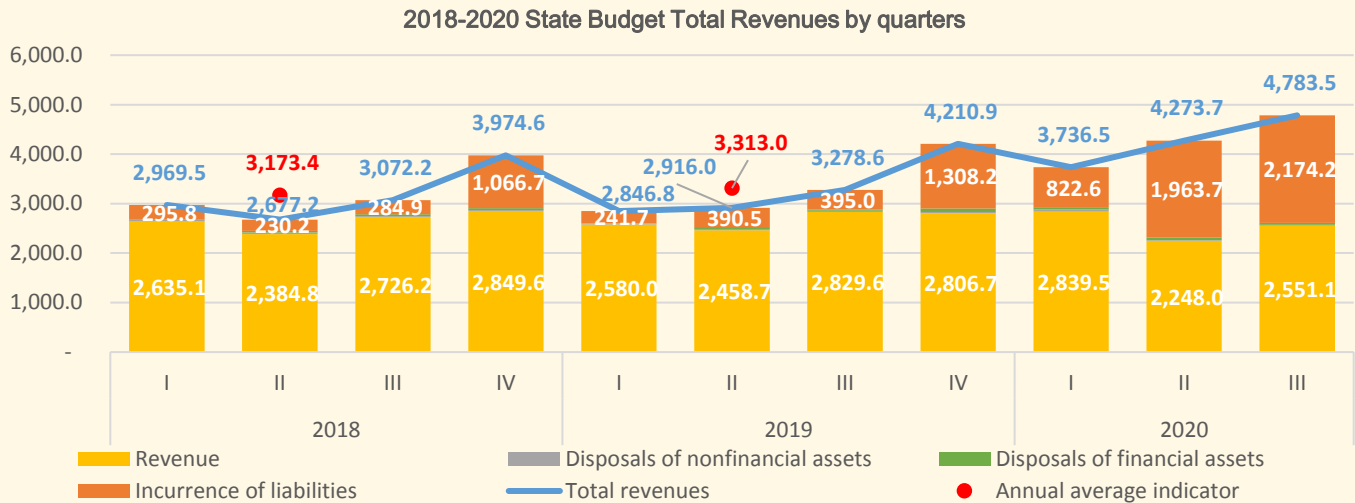


Diagram 3: 2018-2020 State Budget Total Revenues by quarters (million GEL)

The formation of total revenues of July-September 2020 was generally implemented by revenues (53.3%) and by total revenues received from Incurrence of liabilities (45.5%). The indicator of Disposals of financial assets amounted to 35.6 million GEL, whereas 22.6 million GEL was received from the realization of nonfinancial assets.

As to the indicator of State Budget total expenditures of III quarter of 2020 (4,308.9 million GEL), as in total revenues, total expenditures exceeds all 4 quarter's average indicator of 2018-2019, correspondingly, with the amount of 1,161.4 million GEL (36.9%) and 941.5 million GEL (28.0%). The diagram below represents 2018-2020 State Budget Total Expenditures by quarters.

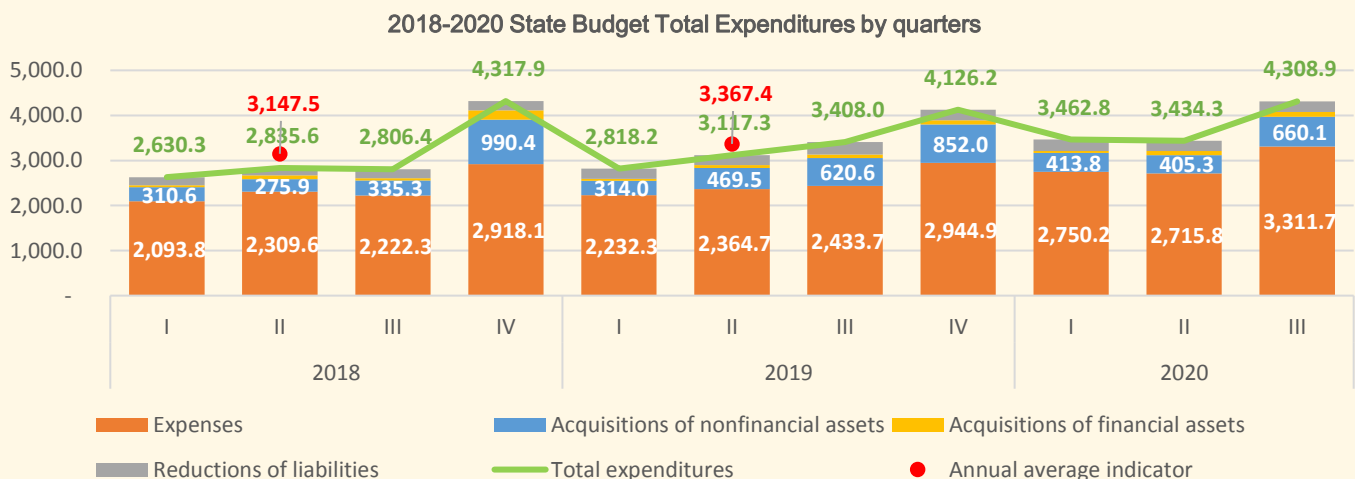


Diagram 4: 2018-2020 State Budget Total Expenditures by quarters (million GEL)

The execution of expenses for July-September 2020 amounted to 3,311.7 million GEL, the execution of acquisitions of nonfinancial assets was defined at – 660.1 million GEL, acquisitions of financial assets

execution was defined at – 102.0 million GEL, whereas, the execution of reductions of liabilities was defined by – 235.2 million GEL.

The review of **revenues received from taxes** is important in total revenues. 93.4% of 2020 III quarter revenues and 49.8% of total revenues are received from taxes. The economic situation resulting from the COVID-19

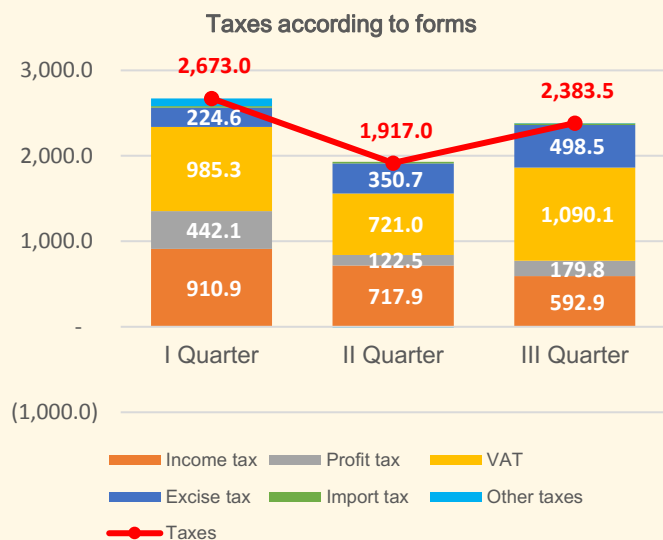
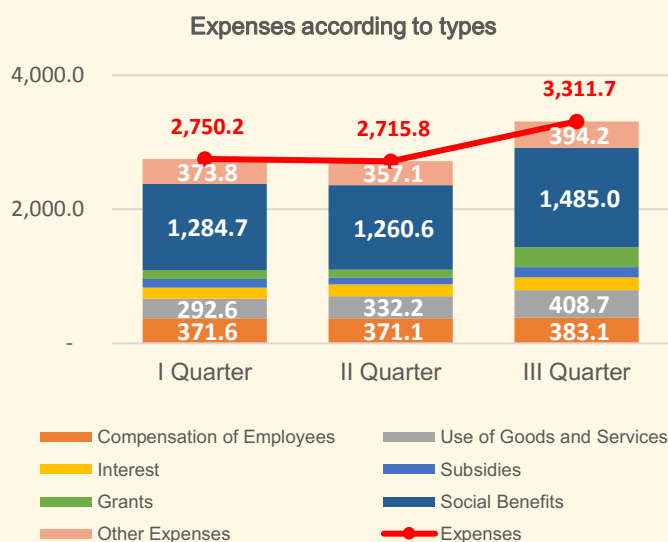


Diagram 5: taxes according to forms (million GEL)



Regarding gross operating and net lending/net borrowing balances, in III quarter of 2020, the State Budget **gross operating balance** amounted to -760.6 million GEL, whereas **net lending/net borrowing balance** was – -1,398.1 million GEL.

It must also be noted that, in July-September, in view of received total revenues (4,783.5 million GEL) and rendered total expenditures (4,308.9 million GEL) **net accumulation in the stock of cash** for III quarter was defined at **474.6 million GEL**.

world pandemic, taxes in II quarter show significant decrease trend, the amount of taxes have increased on the basis of significant economic growth in July-September. Namely, in III quarter, the state budget has received 2,383.5 million GEL from taxes, by 466.5 million GEL (by 24.3%) more than the indicator of II quarter, whereas III quarter indicator lags behind the indicator of I quarter by 289.5 million GEL (by 10.8%). As to the revenues received from taxes, in III quarter, compared to II quarter, all taxes, except from income tax, has increased. Especially significant growth is seen towards the VAT and excise, accordingly by 369.1 million GEL and 147.8 million GEL, it needs to be mentioned that the growth trend is seen towards the excise, what is mainly connected with increase of the excise revenues from the imported tobacco.

As to the main component of total expenditure, **expenses**, it appears to cover 76.9% of total expenditures in III quarter. In July-September 2020 expenses are defined at – 3,311.7 million GEL, exceeding previous quarter indicator (2,715.8 million GEL) by 595.9 million GEL. Compared to II quarter, funding for all components have increased in III quarter: Social benefits by – 224.3 GEL; Grants by – 184.0 million GEL; Use of goods and services by – 76.4 million GEL; Subsidies by – 42.4 million GEL; Other expenses by – 37.1 million GEL; Interest by – 19.6 million GEL and compensation of employees by – 12.0 million GEL.

## State Budget Total Revenues

According to the law of Georgia “State Budget law of Georgia 2020” the planned annual **total revenues plan** is defined with the amount of **18,420.3 million GEL**, whereas **the execution of the total revenues is defined by – 12,793.7 million GEL**, 69.5% of an annual and 102.3% of 9-month plan (12,503.9 million GEL). Performance of the 2020 9-month execution exceeds the same time period of the previous year by 3,752.3 million GEL (41.5%).

In nominal expression, the indicators of 2012-2020 State Budget total revenues 9-month execution indicators, besides 2013 and 2016 years, is regarded with annual growth trend. In the annual indicator of 2012-2019 the share of total revenues was varying between 68.2% and 73.8%. 9-month execution indicator of 2020 amounted to 69.5% of an annual plan.

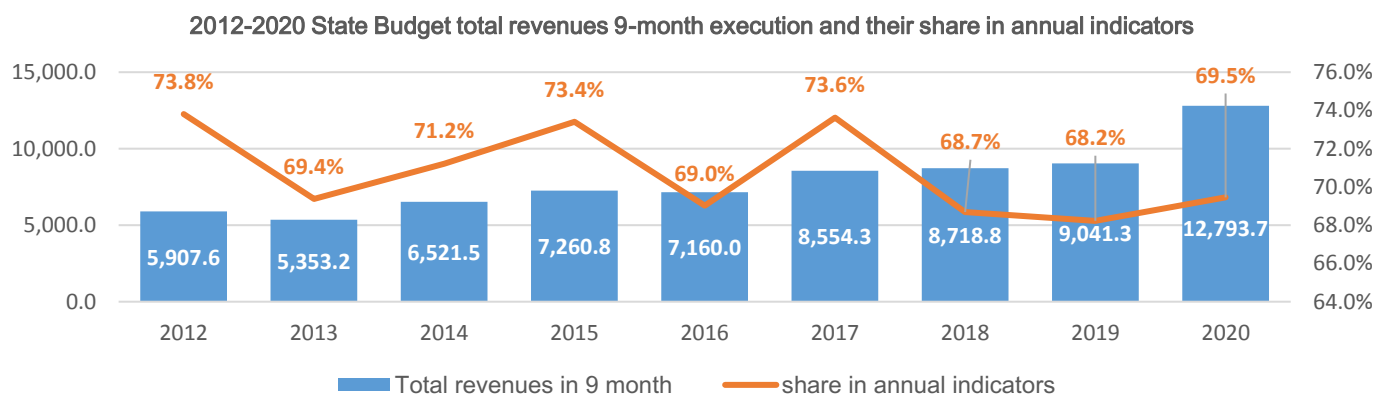


Diagram 7: 2012-2020 State Budget total revenues 9-month execution and their share in annual indicators (million GEL, %)

As to the execution of the total revenues according to 9-month plan according to components, receipts received by revenues (106.7%) and disposals of nonfinancial assets (109.3%) stand out with good performance level, the indicator of Incurrence of liabilities stand out with slight (4.9%) negative deviation, whereas, significant exceed is seen in total revenues received by disposals of financial assets, namely, 200.5% of 9-month plan is received from the realization of financial assets, what is connected with excessive repayment of issued loans in the budget compared to planned indicator.

Title	2019 9-month performance	2020 Annual Plan	2020 9-month plan	2020 9-month performance	2020 9-month performance / 2020 9-month plan		2020 9-month performance / 2019 9-month performance		Performance towards annual plan
					Distinction	%	Distinction	%-Alteration	
<b>Total revenues</b>	<b>9,041.3</b>	<b>18,420.3</b>	<b>12,503.9</b>	<b>12,793.7</b>	<b>289.8</b>	<b>102.3%</b>	<b>3,752.3</b>	<b>41.5%</b>	<b>69.5%</b>
Revenues	<b>7,868.3</b>	<b>10,212.7</b>	<b>7,157.0</b>	<b>7,638.6</b>	<b>481.6</b>	<b>106.7%</b>	<b>-229.7</b>	<b>-2.9%</b>	<b>74.8%</b>
Taxes	7,177.3	8,979.4	6,577.4	6,973.6	396.2	106.0%	-203.7	-2.8%	77.7%
Grants	321.4	558.3	73.9	121.6	47.7	164.6%	-199.8	-62.2%	21.8%
Other revenues	369.7	675.0	505.8	543.5	37.7	107.5%	173.8	47.0%	80.5%
<b>Disposals of nonfinancial assets</b>	<b>68.9</b>	<b>90.0</b>	<b>73.0</b>	<b>79.7</b>	<b>6.8</b>	<b>109.3%</b>	<b>10.8</b>	<b>15.7%</b>	<b>88.6%</b>
<b>Disposals of financial assets</b>	<b>76.9</b>	<b>80.0</b>	<b>57.3</b>	<b>114.8</b>	<b>57.6</b>	<b>200.5%</b>	<b>37.9</b>	<b>49.3%</b>	<b>143.6%</b>
<b>Incurrence of liabilities</b>	<b>1,027.2</b>	<b>8,037.6</b>	<b>5,216.6</b>	<b>4,960.5</b>	<b>-256.1</b>	<b>95.1%</b>	<b>3,933.3</b>	<b>382.9%</b>	<b>61.7%</b>
External	601.2	6,187.6	3,631.6	3,370.4	-261.2	92.8%	2,769.2	460.6%	54.5%
Domestic	426.0	1,850.0	1,585.0	1,590.1	5.1	100.3%	1,164.1	273.3%	86.0%

Table 2: 2019-2020 9-month total revenues of the State Budget (million GEL, %).

Compared to previous year, indicator of the total revenues has increased significantly, by 3,752.3 million GEL. The indicated 41.5% growth is mainly connected with increase of total revenues from incurrence of liabilities (domestic and external) with the amount of 3,933.3 million GEL. Correspondingly, compared to previous years, with share in total revenues, the indicator of incurrence of liabilities has sharply increased. Namely, in the 9-month execution of 2020, indicator of incurrence of liabilities is defined by 38.8%, whereas the average indicator of 2012-2019 9-month is defined by 11.3%.

In nominal expression, revenues have increased compared to 2012-2017, though revenues have decreased compared to 2018-2019 (on the basis of economic situation provoked by the world COVID-19 pandemic, with impact of tax revenues decrease), relatively, the share in total revenues has sharply decreased compared to 2012-2019. Namely, the share of 2020 9-month revenues in total revenues amounts to 59.7%, even when the same average indicator for 2012-2019 9-month amounts to 86.5%. As in previous years, total share of total revenues received from the disposals of financial and nonfinancial assets is insignificant in 2020 9-month total revenues and amounts to – 1.5%, this indicator is defined by – 2.1% in 2012-2019 9-month.

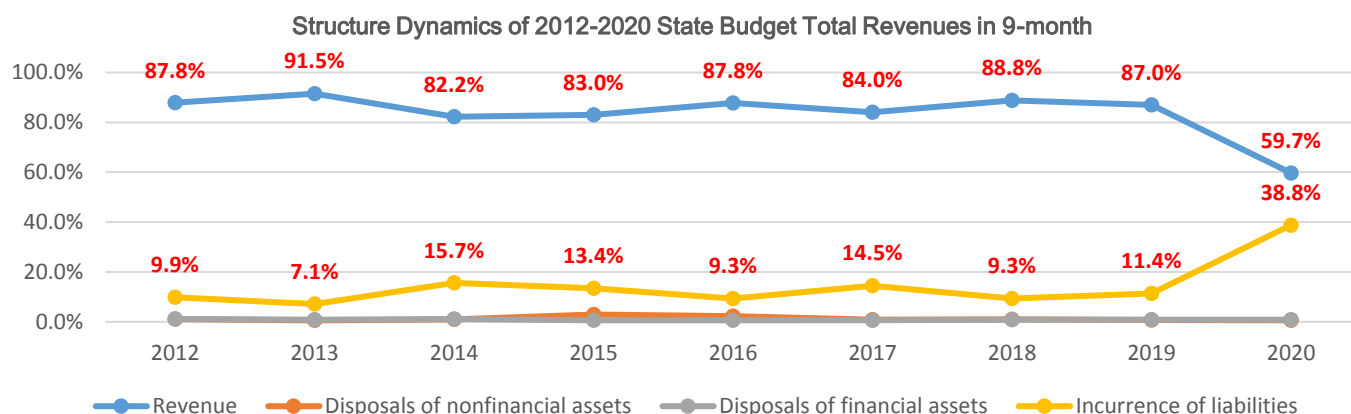


Diagram 8: Structure Dynamics of 2012-2020 State Budget Total Revenues in 9-month (%)

The diagram below represents 2012-2020 State Budget Total Revenues in 9-month according to components.

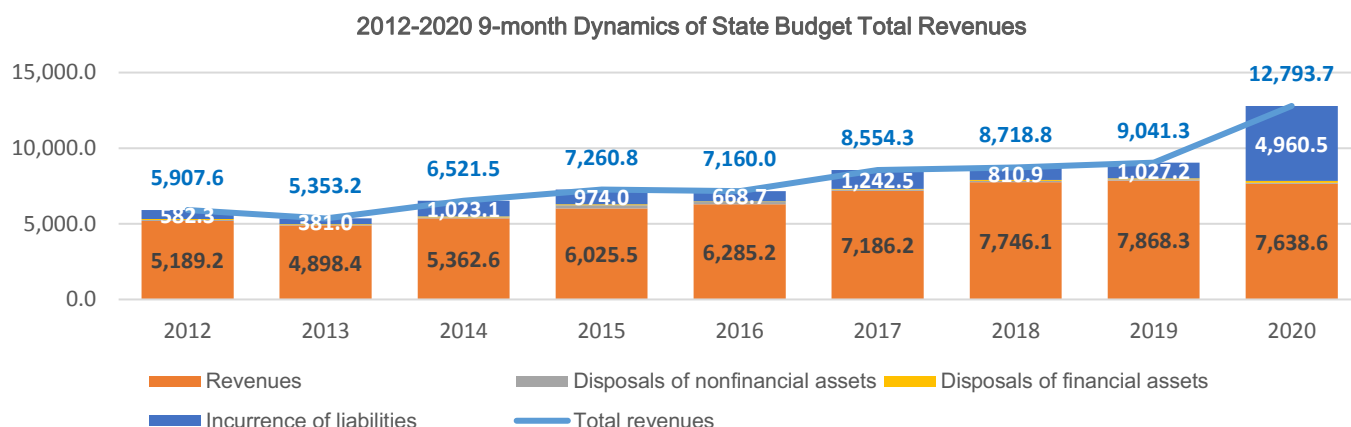


Diagram 9: 2012-2020 9-month Dynamics of State Budget Total Revenues (million GEL).

As to the 9-month of 2018-2020 performance of the State Budget total revenues by months, in January-September 2018 average monthly received revenues were defined at 968.8 million GEL, whereas in January-September 2019 – 1,004.6 million GEL. In January-September 2020 the average monthly indicator amounted at – 1,421.5 million GEL, more than the 2018 9-month average indicator by 46.7% (452.8 million GEL), and more than 2019 9-month average indicator by 41.5% (416.9 million GEL).

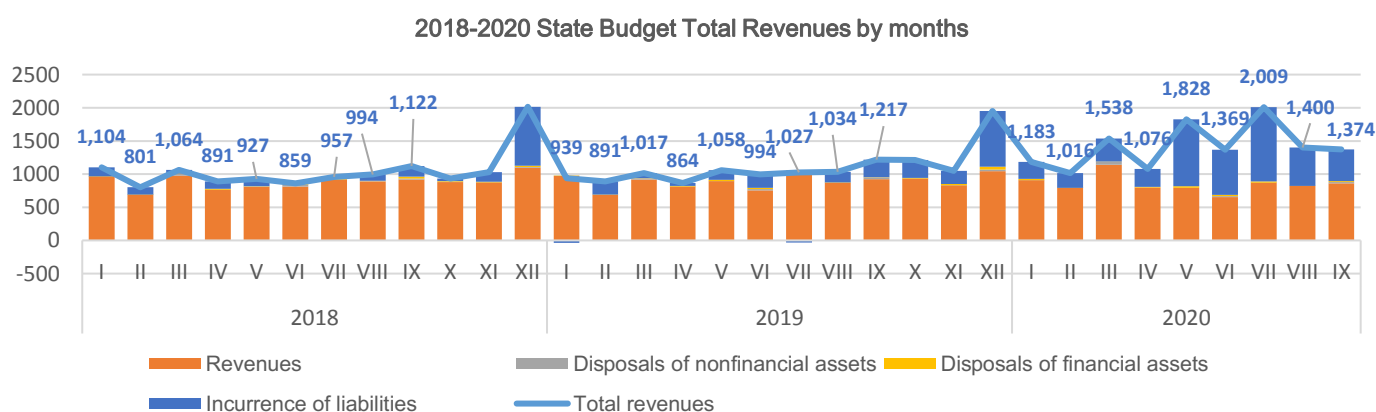


Diagram 10: 2018-2020 State Budget Total Revenues by months (million GEL)

## Revenues

In 9-month period, the **revenues** are defined at 7,638.6 million GEL, 106.7% of 9-month plan (7,157.0 million GEL) and 74.8% of the annual plan (10,212.7 million GEL). However, the indicator of revenues is less than the previous year's indicator by 229.7 million GEL (2.9%). As to the performance of revenues at the components level, taxes and other revenues stand out with good performance level, whereas significant positive deviation is seen in the performance of grants (towards the 9-month plan).

The diagram below represents 2012-2020 9-month State Budget Revenues according to components.

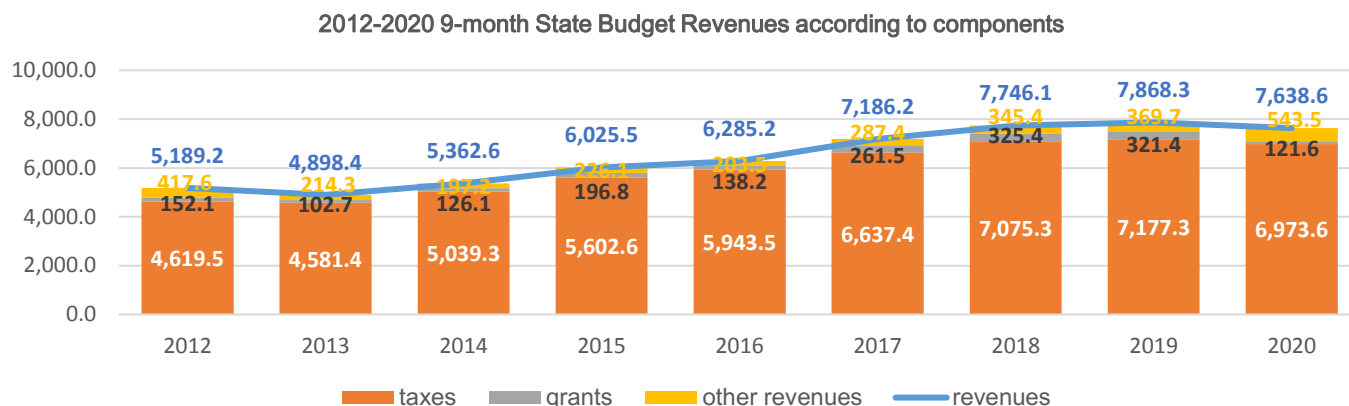


Diagram 11: 2012-2020 9-month State Budget Revenues according to components (million GEL)

- In ways of **tax revenues** (on which 91.3% of revenues were formed) 6,973.6 million GEL is mobilized in 9-month, 106.0% of 9-month plan (6,577.4 million GEL) and 77.7% of an annual plan (8,979.4 million GEL), less than the indicator of previous year's same time period by 203.7 million GEL (by 2.8%).

Title	2019 9-month performance	2020 annual plan	2020 9-month plan	2020 9-month performance	2020 9-month performance / 2020 9-month plan		2020 9-month performance / 2019 9-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-alternation	
<b>Taxes</b>	<b>7,177.3</b>	<b>8,979.4</b>	<b>6,577.4</b>	<b>6,973.6</b>	<b>396.2</b>	<b>106.0%</b>	<b>-203.7</b>	<b>-2.8%</b>	<b>77.7%</b>
Income tax	2,355.3	2,990.0	2,246.4	2,221.6	-24.8	98.9%	-133.7	-5.7%	74.3%
Profit tax	674.1	840.0	691.9	744.3	52.5	107.6%	70.3	10.4%	88.6%
VAT	3,091.0	3,754.4	2,636.0	2,796.4	160.4	106.1%	-294.6	-9.5%	74.5%
Excise tax	993.4	1,325.0	922.0	1,073.8	151.7	116.5%	80.3	8.1%	81.0%
Import tax	56.4	70.0	52.0	55.5	3.5	106.7%	-0.9	-1.6%	79.3%
Other taxes	7.1	0.0	29.1	82.0	52.9	281.7%	74.9	1056.1%	

Table 3: 2019-2020 9-month State Budget tax revenues (million GEL, %).

Compared to 9-month plan indicator, revenues from all taxes are received with exceed, except from the income tax (with the form of which the slight (1.1%) negative deviation is seen). VAT and excise (correspondingly, 106.1% and 116.5%, of 9-month plan) stand out with slightly high mobilization indicator. In the same way, the indicators of other taxes performance show positive deviation, what is connected with the complicity of other taxes planned indicator's determination from the implementation of the treasury code reform<sup>5</sup> in 2016.

Compared to the same time period of the previous year, in 2020 (on the basis of negative impact on the economic situation resulting from the COVID-19 world pandemic) tax revenues are decreased by 203.7 million GEL (by 2.8%). The indicated decrease is resulted from the 5.7% decrease of the income tax (mainly resulted from the decrease impact of held income tax by lessee, with the amount of 141.6 million GEL) and of 9.5% decrease of the VAT. As to the VAT, in 9-month period State Budget received 2,796.4 million GEL

<sup>5</sup> Based on the reform, after the establishment of unified treasury code, the accounting is accomplished in "other taxes" article (this is mainly connected with the income tax) before the time limit, from which place they are transferred to an appropriate tax form after the termination of a declaration time limit. Herewith, fund transfers are realized to the return sub-account of an overpaid funds from the main article. Correspondingly, execution of other taxes in a specific reporting period can be as positive as well as negative.

in the way of VAT. Less than the previous year's indicator by 294.6 million GEL<sup>6</sup>, including, VAT on products sold and services rendered on the territory of Georgia was reduced by 7.4% (by 71.4 million GEL), on the imported products (consisting 68.2% of total amount of VAT) – by 10.5% (by 223.2 million GEL). Compared to the previous year, the income received in form of excise has increased (by 80.3 million GEL), which is mainly resulted from the 11.1% (by 43.2 million GEL) increase of the excise revenues from the imported tobacco. Compared to previous year, the profit tax has also increased (by 70.3 million GEL) and other taxes by 74.9 million GEL, whereas the amount of revenues received from the import tax has slightly decreased (by 0.9 million GEL).

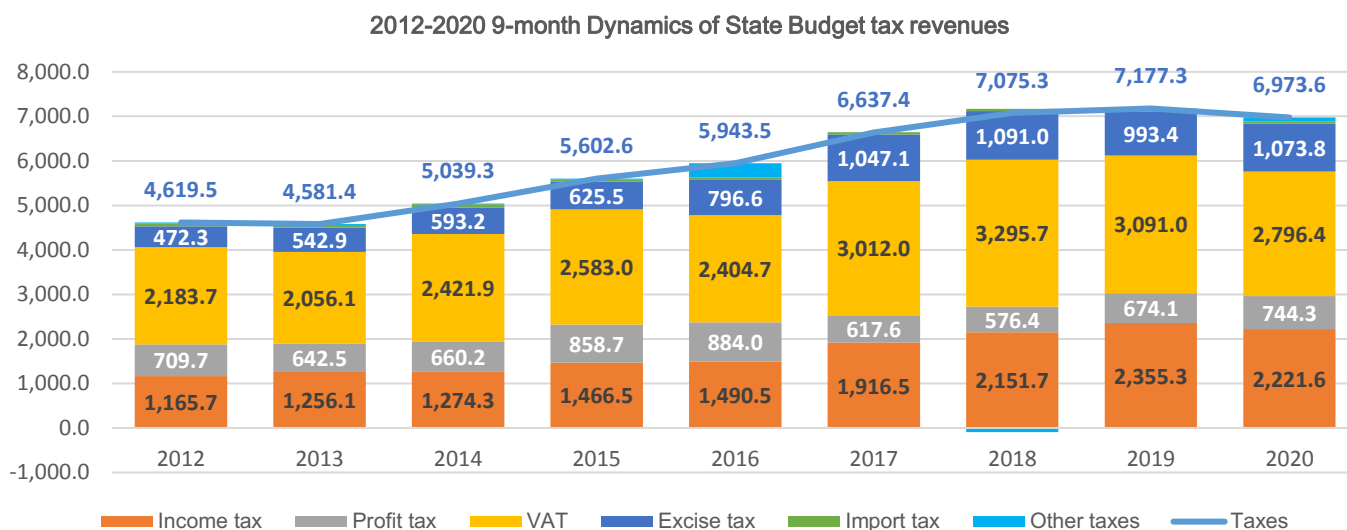


Diagram 12: 2012-2020 9-month dynamics of State Budget tax revenues (million GEL)

As to the **State Budget tax revenues according to months**, on the basis of the economic situation resulting from the COVID-19 world pandemic, April-June taxes show decrease trend, whereas from July increase trend was seen in frames of taxes and in September 799.0 million GEL was received in the state budget in ways of taxes, more than the August indicator (786.0 million GEL) by 12.9 million GEL. The execution of average monthly indicator in 2020 9-month is defined at 774.8 million GEL, less than the indicator of same time period of previous year by 22.6 million GEL (2.8%) and less than the average annual indicator of 2019 year by 30.6 million GEL (3.8%). The highest indicator of 2020 9-month tax revenues was fixed in March with the amount of - 1,053.0 million GEL.

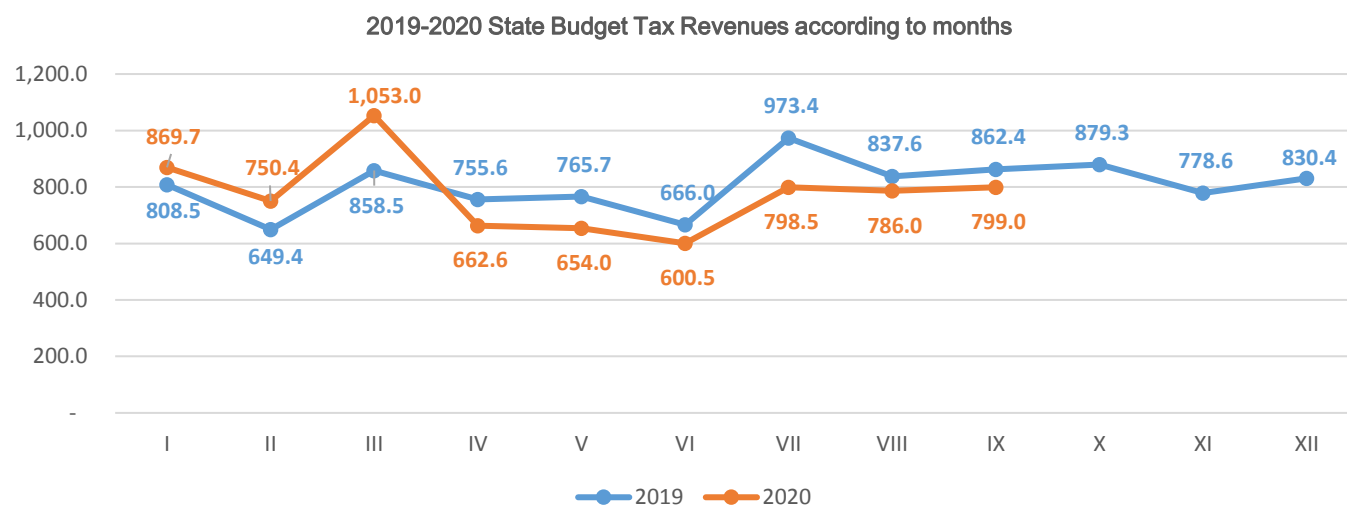


Diagram 13: 2019-2020 State Budget Tax Revenues according to months (million GEL)

During the analysis of the tax revenues, it is important to discuss **Consolidated Budget Tax Revenues**. In 9-month of 2020 tax revenues of the consolidated budget amounted to 8,069.0 million GEL, representing 66.3% of 2020 forecast (12,163.0 million GEL). 2012-2020 9-month consolidated budget tax revenues were

<sup>6</sup> It needs to be mentioned that 3,452.3 million GEL, less than the previous year indicator by 363.7 million GEL, was mobilized as VAT. 19% (655.9 million GEL) of the full amount was directed to the budgets of territorial unities.

characterized with constant growth trend, except from 2013, though in 2020 9-month, on the basis of the economic situation resulting from the COVID-19 world pandemic, the indicator of 2020 has decreased towards the 2019 9-month by 404.5 million GEL.

The diagram below represents 2012-2020 9-month tax revenues of consolidated budget of Georgia.

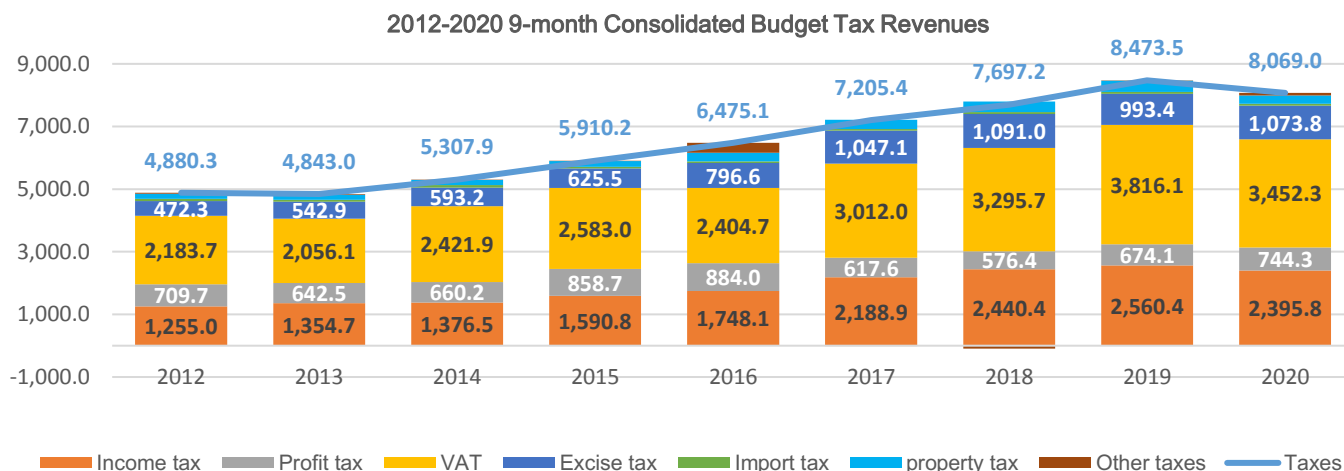


Diagram 14: 2012-2020 9-month Consolidated Budget Tax Revenues (million GEL)

- Execution of the **grants** - 121.6 million GEL is 164.6% of 9-month plan (21.8% of annual plan). Namely, 37.2 million GEL investment grants were received in the budget and 38.4 million GEL income grant received from LEPL's of central budget. Besides, the target grants of 45.9 million GEL provided by the donors to the budgetary organizations were also included into the State Budget, providing important exceed of 9-month plan's indicator (indicated grant is not foreseen in 9-month plan).

Compared to the same time period of previous year, the amount of grants has decreased by 199.8 million GEL (by 62.2%), the decrease mentioned above, is mainly connected with the budget supportive grants. In previous year's same time period 127.1 million GEL was received in the budget in the way budget of supportive grants (the 9-month planned grant, mentioned above was not foreseen in current year, correspondingly budget have not received<sup>7</sup> any). Furthermore, in previous year budget has received more grants from investment, by 53.5 million GEL more, than in current year.

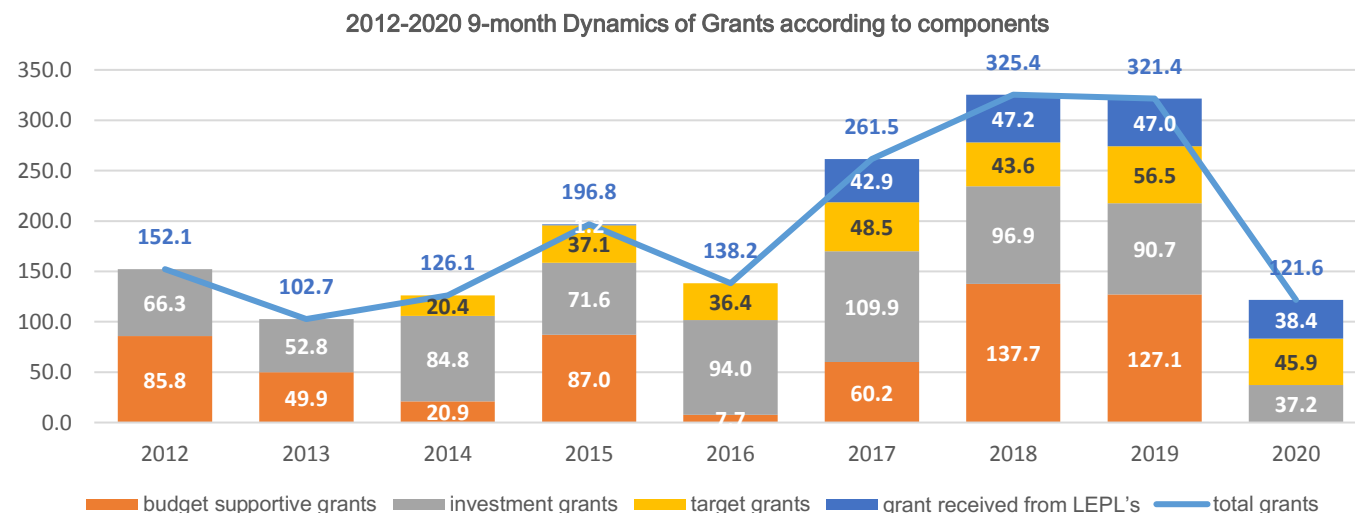


Diagram 15: 2012-2020 9-month Dynamics of Grants according to components (million GEL)

- In 9-month of 2020 543.5 million GEL was mobilized to the Budget by way of the **other revenues**. 107.5% (505.8 million GEL) of 9-month plan and 80.5% (675.0 million GEL) of the annual plan

<sup>7</sup> In current year, the receipt of budget supportive grants is foreseen in IV quarter of 2020 with the amount of 460.0 million GEL, on the basis of June 2020 quarterly breakdown of approved State Budget.

Title	2019 9-month performance	2020 annual plan	2020 9-month plan	2020 9-month performance	2020 9-month performance / 2020 9-month plan		2020 9-month performance / 2019 9-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-Alternation	
<b>Other Revenues</b>	<b>369.7</b>	<b>675.0</b>	<b>505.8</b>	<b>543.5</b>	<b>37.7</b>	<b>107.5%</b>	<b>173.8</b>	<b>47.0%</b>	<b>80.5%</b>
<b>Revenues from Property</b>	<b>168.8</b>	<b>274.5</b>	<b>209.2</b>	<b>228.6</b>	<b>19.3</b>	<b>109.2%</b>	<b>59.7</b>	<b>35.4%</b>	<b>83.3%</b>
Interests	76.2	148.5	94.6	109.0	14.4	115.2%	32.8	43.0%	73.4%
Dividends	80.4	101.0	100.2	100.1	-0.17	99.8%	19.63	24.4%	99.1%
Rent	12.2	25.0	14.4	19.5	5.1	135.6%	7.3	59.8%	78.1%
<b>Realization of Goods and Services</b>	<b>58.1</b>	<b>59.5</b>	<b>33.3</b>	<b>31.0</b>	<b>-2.3</b>	<b>93.2%</b>	<b>-27.1</b>	<b>-46.6%</b>	<b>52.1%</b>
Administrational Fees and Taxes	55.7	55.9	30.9	29.2	-1.7	94.3%	-26.5	-47.6%	52.2%
Goods and Services Purchased by non-market rule	2.4	3.6	2.4	1.8	-0.5	77.5%	-0.6	-24.0%	50.6%
<b>Fines, Sanctions and Penalty interests</b>	<b>69.6</b>	<b>85.0</b>	<b>55.0</b>	<b>55.5</b>	<b>0.5</b>	<b>101.0%</b>	<b>-14.1</b>	<b>-20.2%</b>	<b>65.3%</b>
<b>Transfers which are not Classified Elsewhere</b>	<b>73.1</b>	<b>256.0</b>	<b>208.2</b>	<b>228.4</b>	<b>20.1</b>	<b>109.7%</b>	<b>155.2</b>	<b>212.2%</b>	<b>89.2%</b>

Table 4: 2019-2020 9-month indicators of other revenues of State Budget (million GEL, %).

The over-fulfilment of other revenues towards the 9-month plan mainly comes from the revenues received from property and non-classified transfers. Namely, 42.0% of the other revenues, with the amount of 228.4 million GEL, are received from non-classified transfers, including 133.4 million GEL, which was transferred in a way of other current revenue (consisting of cash donations and other voluntary transfers), 44.0 million GEL - from road-occupancy, and 15.2 million GEL - with the ways of previous year's inapplicable and refunded budgetary funds.

228.6 million GEL is received from property (including revenues from rent, interest and dividends), 109.2% of 9-month plan (83.3% of an annual plan) mainly from the influence of excessive revenues received from interest and rent. Revenues received from rent are defined at – 19.5 million GEL, by 35.6% (5.1 million GEL) more than 9-month planned indicator (In July-September, the receipt of 4.5 million GEL from the issuance license usage sum made an influence on the execution of rent) and equals to 78.1% of annual plan. The 2020 January-September revenues from the interests are defined at 109.0 million GEL (115.2% of 9-month plan) and are exceeding previous year's indicator by 32.8 million GEL. The revenues from the dividends are defined at 100.1 million GEL, from which the planned 100.0 million GEL was fully received with dividends gained from the profit of National Bank. 50.7 thousand GEL is received by the dividends from the government's equity participation in profit of working enterprise (only 5.1% of annual indicator).

The revenues from the realization of goods and services amounted 31.0 million GEL, 93.2% of 9-month and 52.1% of an annual plan (including main funds were received in ways of administrational fees and taxes).

The revenues received from sanctions in January-September (fines and penalty interests) were defined at 55.5 million GEL, 101.0% of 9-month and 65.3% of an annual plan.

As to the same indicators of the previous year, by 173.8 million GEL (by 47.0%) more is received with the ways of other revenues in 2020 9-month, what is mainly connected with the exceed of the revenues received from non-classified transfers with the amount of 155.2 million GEL.

The diagram below represents 2012-2020 9-month execution of other revenues according to components.

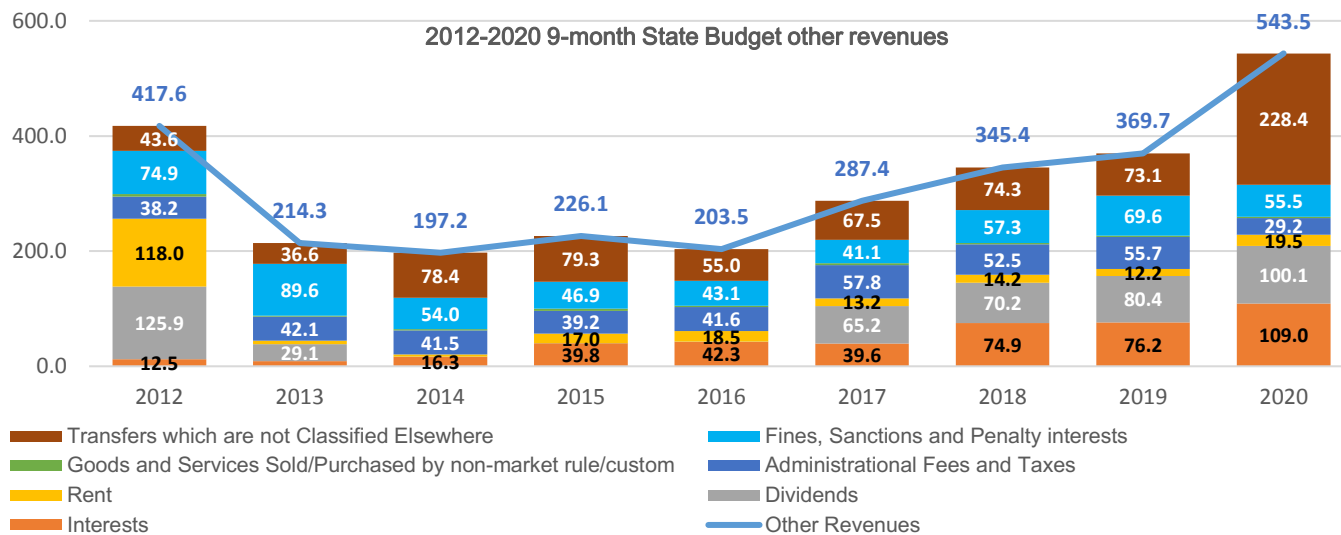


Diagram 16: 2012-2020 9-month State Budget other revenues according to components (million GEL).

## Disposals of Nonfinancial Assets

Total revenues from **disposals of nonfinancial assets** are defined at 79.7 million GEL, 109.3% of 9-month plan and 88.6% of an annual plan. Exceed on 9-month plan is mainly resulted from 18.5 million GEL, which was received in September from the realization of main assets.

As to the correspondence towards the previous year, indicator of total revenues from disposals of nonfinancial assets have increased by 10.8 million GEL (by 15.7%) towards the previous year's indicator. This is mainly connected with received total revenues from the realization of main assets. Namely, from the total revenues received from sale of general state importance non-residential buildings, from which - 36.8 million GEL was transferred into the budget in 2019, and 52.7 million GEL was transferred in the same time period of 2020.

The diagram below represents total revenues received from disposals of nonfinancial assets in 9-month of 2012-2020.

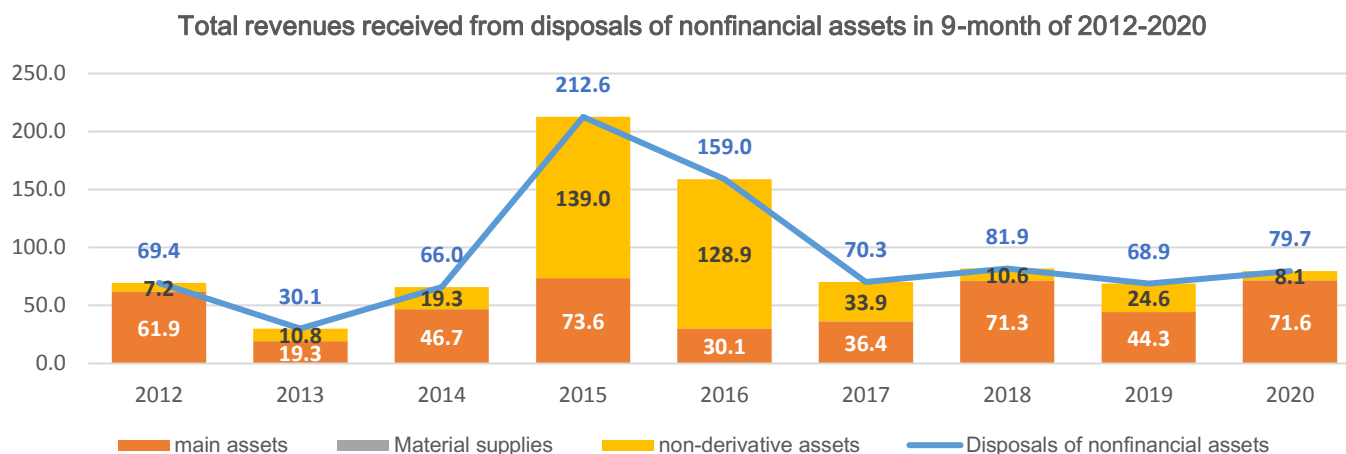


Diagram 17: Total revenues received from disposals of nonfinancial assets in 9-month of 2012-2020 (million GEL).

## Disposals of Financial Assets

January-September total revenues from **disposals of financial assets** amount to 114.8 million GEL, two-times more than 9-month plan and 143.6% of annual plan, exceeding previous year's indicator by 37.9 million GEL. The exceed is mainly connected with excessive repayment of issued loans, compared to planned indicator.

The diagram below represents total revenues received from disposals of financial assets in 9-month of 2012-2020<sup>8</sup>.

<sup>8</sup> By the budget classification before October, 2014, in 2012-2014 9-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 foreseen.

2012-2020 9-month total revenues received from Disposals of financial assets

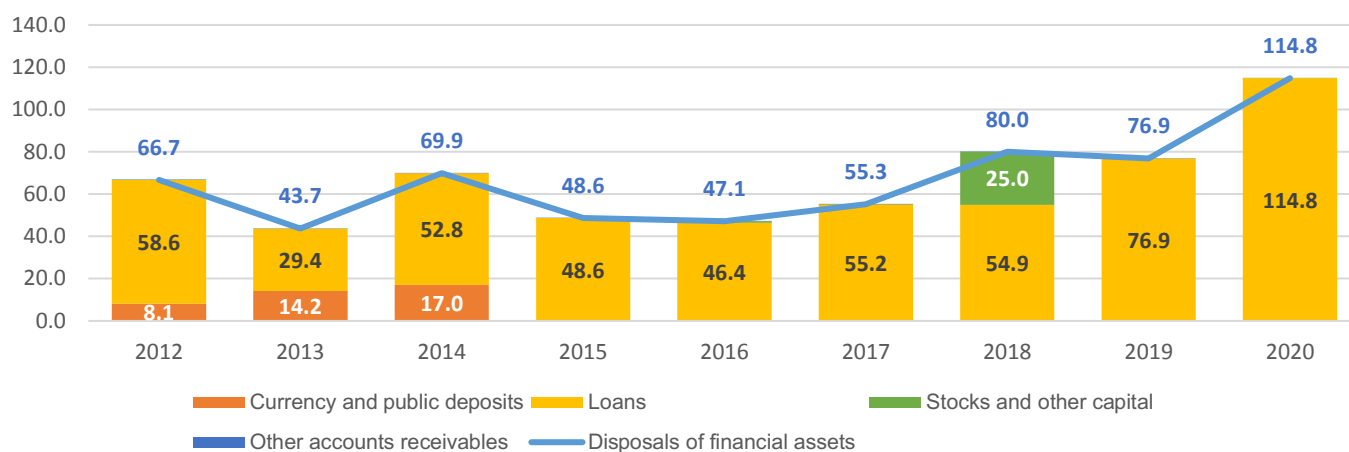


Diagram 18: 2012-2020 9-month total revenues received from disposals of financial assets (million GEL).

## Incurrence of Liabilities

In ways of **Incurrence of liabilities** - 4,960.5 million GEL was accumulated to the State Budget in 9-month, that is 95.1% of 9-month plan and 61.7% of annual plan. Namely, slight negative deviation, with the amount of 7.2%, is seen in the performance of total revenues from incurrence of external liabilities, what is connected with budget supportive credits in forms of which - 87.1% of the 9-month plan (by 364.0 million GEL less) is received. whereas, 112.8% of 9-month plan is received by the investment credits (904.4 million GEL).

Title	2019 9-month performance	2020 annual plan	2020 9-month plan	2020 9-month performance	2020 9-month performance / 2020 9-month plan		2020 9-month performance / 2019 9-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-Alternation	
<b>Incurrence of Liabilities</b>	<b>1,027.2</b>	<b>8,037.6</b>	<b>5,216.6</b>	<b>4,960.5</b>	<b>-256.1</b>	<b>95.1%</b>	<b>3,933.3</b>	<b>382.9%</b>	<b>61.7%</b>
external	601.2	6,187.6	3,631.6	3,370.4	-261.2	92.8%	2,769.2	460.6%	54.5%
Budget Supportive credits	106.6	5,155.0	2,830.0	2,466.0	-364.0	87.1%	2,359.4	2,213.7%	47.8%
Investment credits	494.6	1,032.6	801.6	904.4	102.8	112.8%	409.7	82.8%	87.6%
Domestic	426.0	1,850.0	1,585.0	1,590.1	5.1	100.3%	1,164.1	273.3%	86.0%

Table 5: 2019-2020 9-month State Budget indicators of incurrence of liabilities. (million GEL, %).

As to the domestic liabilities (net incurrence of liabilities received from the securities procurement and payoff transactions) with the received funds from the release<sup>9</sup> of treasury securities amounted at 2,829.6 million GEL, whereas the principal repayment was defined at 1,239.4 million GEL. After the release of treasury liabilities and treasury obligations, the incurrence of domestic liabilities was defined at 1,590.1 million GEL. 100.3% of 9-month plan (the mentioned indicator was defined at 426.0 million GEL in the same time period of the previous year).

Compared to the same time period of the previous years, the amount of total revenues from incurrence of liabilities show important growth trend: the component mentioned above had average growth indicator– 24.8% in 2012-2019, by 9-month indicators. Relatively to previous year, in 9-month of 2020, total indicator of incurrence of liabilities is increased significantly (by 4.8 times) by 3,933.3 million GEL. The growth influenced total revenues from external and domestic liabilities.

The diagram below represents 2012-2020 9-month dynamics of domestic and external incurrence of liabilities.

<sup>9</sup> With the information of Ministry of Finances, 42 auctions of securities were held during the 3 quarter of 2020. 2,854.3 million GEL treasury securities were released, from which – the treasury bonds with 2, 5 and 10 years guarantee issued with the amount of 2,054.3 million GEL totally represent "benchmark bonds".

2012-2020 9-month dynamics of domestic and external Incurrence of liabilities

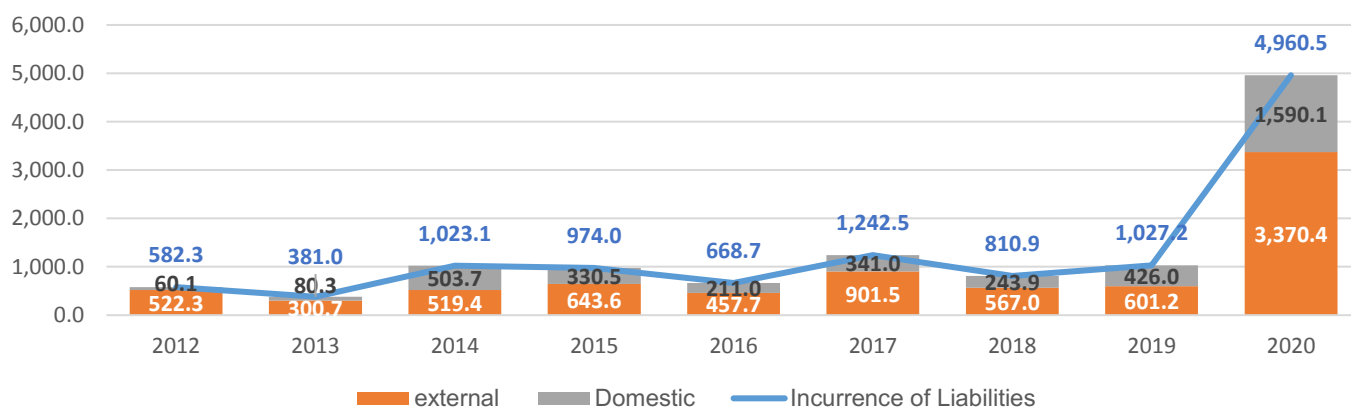


Diagram 19: 2012-2020 9-month dynamics of domestic and external incurrence of liabilities (million GEL).

The amount of total revenues from the incurrence of external liabilities towards the same time period of previous year (on the basis of world COVID-19 pandemic additional funds were obtained) has increased by 460.6%, mainly from the important (by 2,359.4 million GEL) growth influence of the budget supportive credits, the amount of investment credits exceeds the indicator of same time period of previous year by 82.8%.

Dynamics of 2012-2020 9-month budget supportive and investment credits

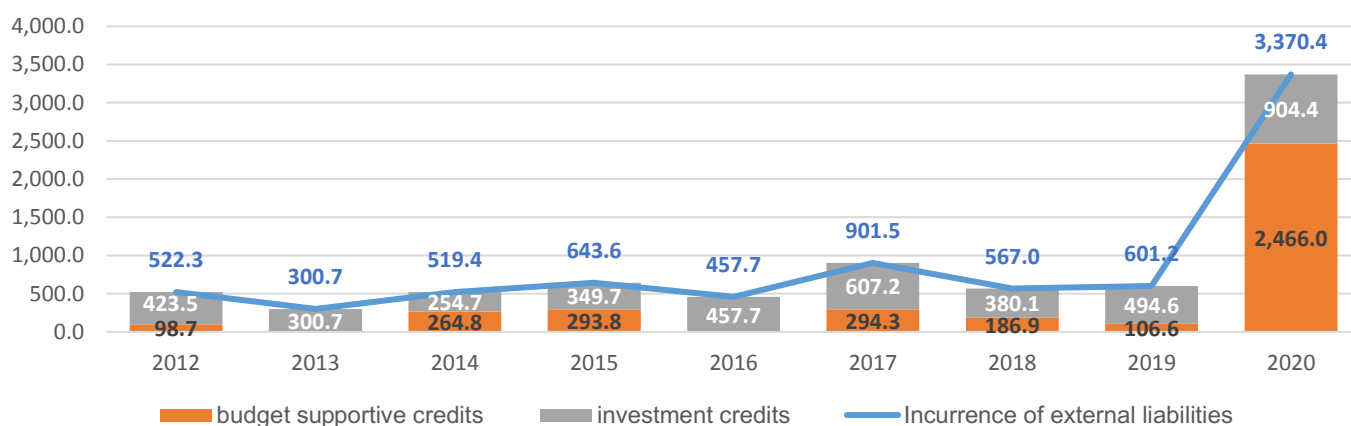


Diagram 20: Dynamics of 2012-2020 9-month budget supportive and investment credits (million GEL).

## State Budget Total Expenditures

According to the law of Georgia “State Budget law of Georgia 2020” the planned **total expenditures** are defined with the amount of **15,923.8 million GEL**, whereas the **execution of 2020 9-month total expenditures amounted to – 11,206.0 million GEL**, 70.4% of an annual plan, 94.4% of 9-month approved plan (11,867.4 million GEL), and 93.8% of 9-month adjusted plan (11,947.4 million GEL), though it is more than the previous year’s same indicator by 19.9% (by 1,862.6 million GEL).

In nominal expression the indicator of 9-month State Budget total expenditures, except from the 2013, show growth trend. The share of total expenditures in 2012-2019 annual execution was fluctuating from 65.7% to 72.7%, 2020 9-month execution indicator amounted 70.4% of an annual plan.

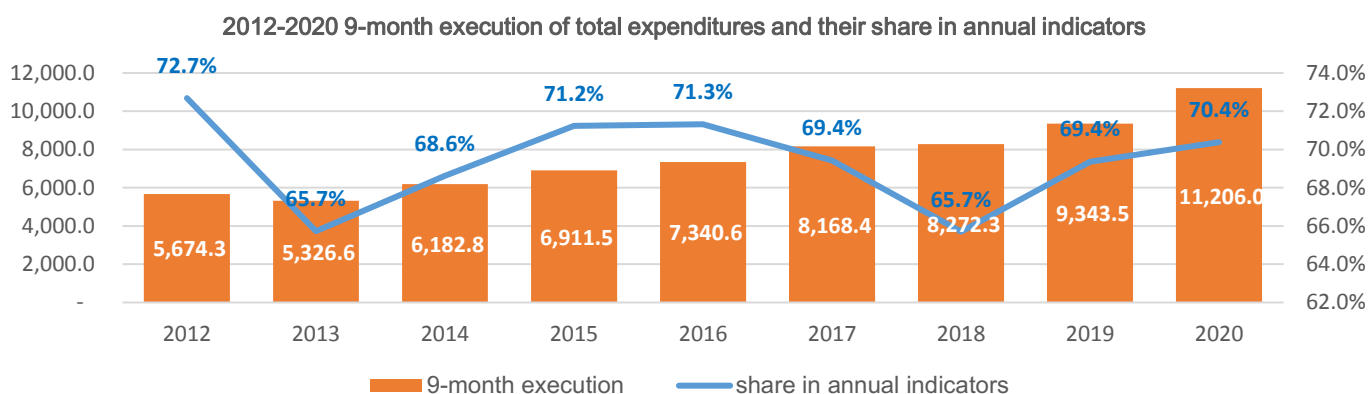


Diagram 21: 2012-2020 9-month execution of total expenditures and their share in annual indicators (million GEL)

The table below represents executions of 2019-2020 State Budget total expenditures in 9-month. The indicators of 2020 9-month total expenditures’ components execution varies towards the 9-month approved plan – from 90.9% to 96.4%, whereas, towards the 9-month adjusted plan varies from 91.2% to 109.5%.

Title	9-month performance 2019 year	2020 annual plan	9-month approved plan	9-month adjusted plan	9-month performance 2020 year	9-month performance /9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
<b>Total Expenditure</b>	<b>9,343.5</b>	<b>15,923.8</b>	<b>11,867.4</b>	<b>11,947.4</b>	<b>11,206.0</b>	<b>-661.4</b>	<b>94.4%</b>	<b>-741.4</b>	<b>93.8%</b>	<b>70.4%</b>
Expenses	7,030.7	12,556.4	9,289.5	9,415.4	8,777.6	-511.9	94.5%	-637.8	93.2%	69.9%
Acquisitions of nonfinancial assets	1,404.1	2,007.8	1,534.3	1,534.2	1,479.2	-55.1	96.4%	-55.0	96.4%	73.7%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	184.3	326.8	258.1	215.2	235.6	-22.5	91.3%	20.5	109.5%	72.1%
Reductions of liabilities	724.5	1,032.7	785.5	782.7	713.6	-71.9	90.9%	-69.1	91.2%	69.1%

Table 6: 2019-2020 9-month State Budget total expenditures (million GEL, %).

The diagram below represents 2012-2020 9-month State Budget total expenditures of Georgia according to components:

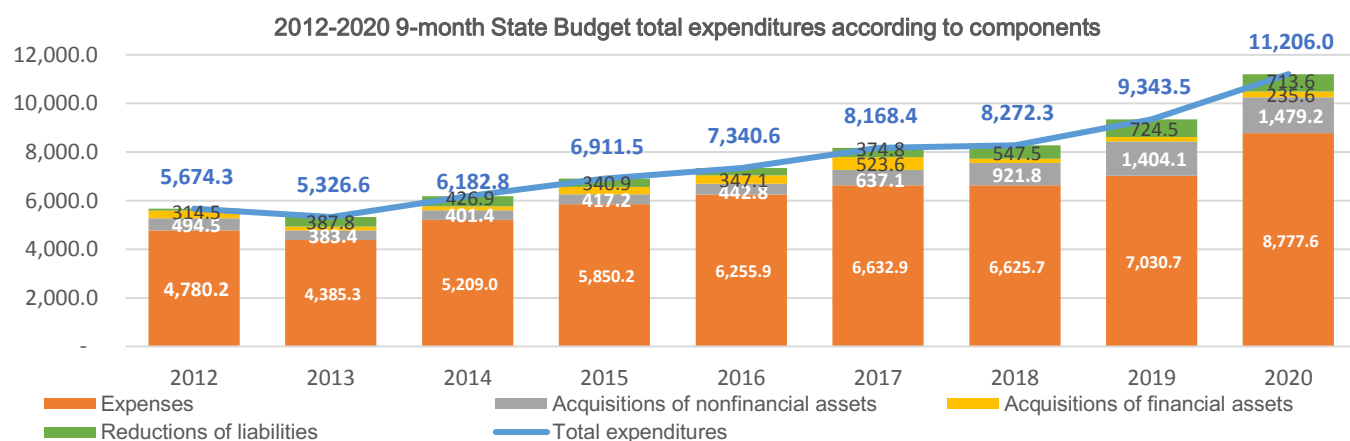


Diagram 22: 2012-2020 9-month State Budget total expenditures according to components (million GEL)

As represented on the diagram, State Budget total expenditures is characterized with growth trend, for example, indicator of 2020 9-month execution has increased by 5,531.7 million GEL compared to 2012, what is the result of increase of its main components, such as expenses, acquisitions of nonfinancial assets and increase of reductions of liabilities. Though the share of expenses and acquisitions of nonfinancial assets in total expenditures, it is clear, that the share of expenses stands out with decrease trend, whereas the share of acquisitions of nonfinancial assets stand out with growth trend. Namely, in 9-month of 2012, expenses composed 84.2% of total expenditures, whereas acquisitions of nonfinancial assets composed - 8.7% of total expenditures. In 9-month of 2020, the indicators mentioned above, relatively amounted to – 78.3% and 13.2%. Herewith, it needs to be mentioned that in 2012-2020, the average indicator of the share of expenses compiles to 81.7%, whereas the average indicator of acquisitions of nonfinancial assets compiles to 9.1% in total expenditures 9-month execution.

For the indication of percentage distribution for the main four components, the diagram below represents the percentage distribution of the 2012-2020 9-month State Budget total expenditures components:

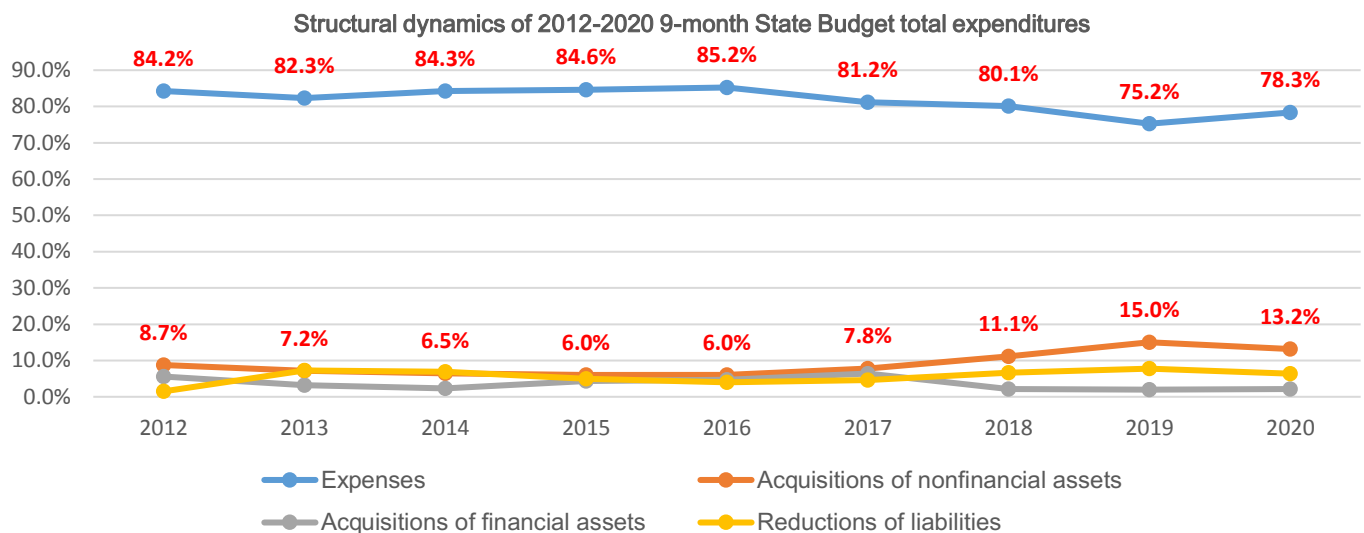


Diagram 23: Structural dynamics of 2012-2020 9-month State Budget total expenditures (%)

As to the 2018-2020 9-month execution of State Budget total expenditures according to months - January-September 2018 average monthly indicator of total expenditures was defined at - 919.1 million GEL, while the same indicator of 2019 was defined at 1,038.2 million GEL. Average monthly indicator of January-September 2020 amounted to 1,245.1 million GEL – by 35.5% (by 326.0 million GEL) more than 2018 9-month average indicator, and more than the same average indicator of 2019 9-month by 19.9% (by 207.0 million GEL).

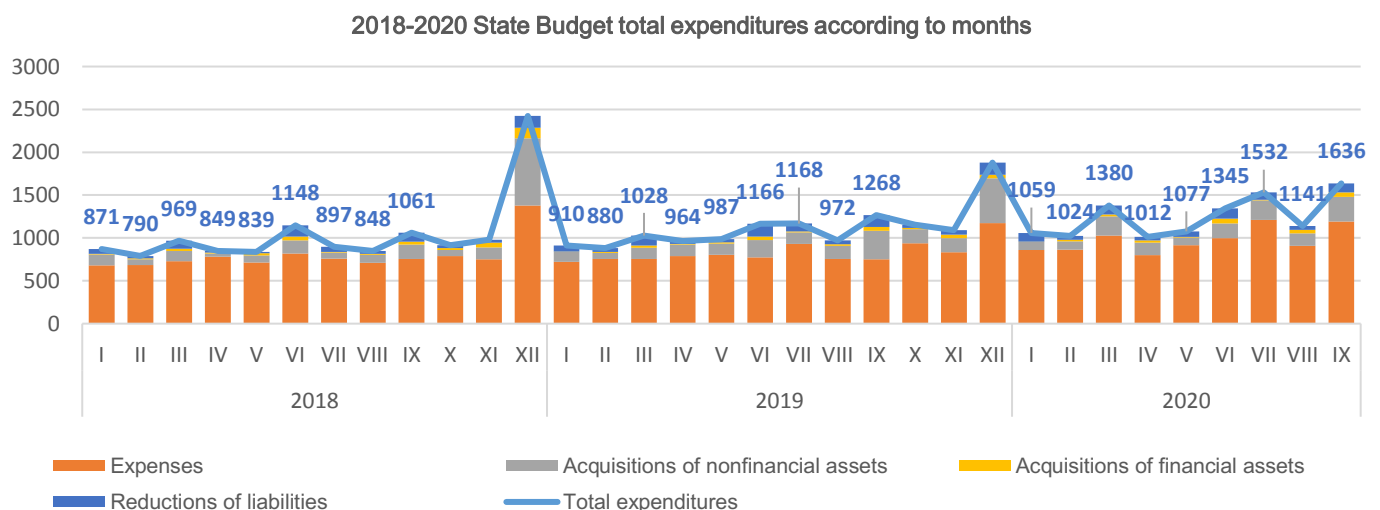


Diagram 24: 2018-2020 State Budget total expenditures according to months (million GEL)

## Expenses

The **expenses**, which is the greatest component of 2020 State Budget total expenditures, is apportioned with the following ways by 2020 9-month execution (8,777.6 million GEL) according to economic classification:

Title	9-month performance 2019 year	2020 annual plan	9-month approved plan	9-month adjusted plan	9-month performance 2020 year	9-month performance / 9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
<b>Expenses</b>	<b>7,030.7</b>	<b>12,556.4</b>	<b>9,289.5</b>	<b>9,415.4</b>	<b>8,777.6</b>	<b>-511.9</b>	<b>94.5%</b>	<b>-637.8</b>	<b>93.2%</b>	<b>69.9%</b>
Compensation of Employees	1,059.7	1,554.3	1,160.2	1,165.9	1,125.7	-34.5	97.0%	-40.2	96.6%	72.4%
Use of Goods and Services	901.6	1,510.6	1,160.3	1,159.6	1,033.5	-126.8	89.1%	-126.1	89.1%	68.4%
Interest	455.5	783.0	577.0	576.5	538.5	-38.5	93.3%	-38.0	93.4%	68.8%
Subsidies	350.6	980.5	603.8	462.4	383.2	-220.6	63.5%	-79.2	82.9%	39.1%
Grants	439.2	806.7	484.7	665.4	541.4	56.7	111.7%	-124.0	81.4%	67.1%
Social Benefits	2,899.0	5,339.9	4,171.8	4,192.5	4,030.3	-141.5	96.6%	-162.2	96.1%	75.5%
Other Expenses	925.0	1,581.5	1,131.7	1,193.0	1,125.0	-6.7	99.4%	-68.0	94.3%	71.1%

Table 7: 2019-2020 9-month State Budget expenses according to economic classification (million GEL, %)

The diagram below represents the dynamics of 2012-2020 9-month State Budget expenses according to classification:

The dynamics of 2012-2020 9-month State Budget expenses according to components

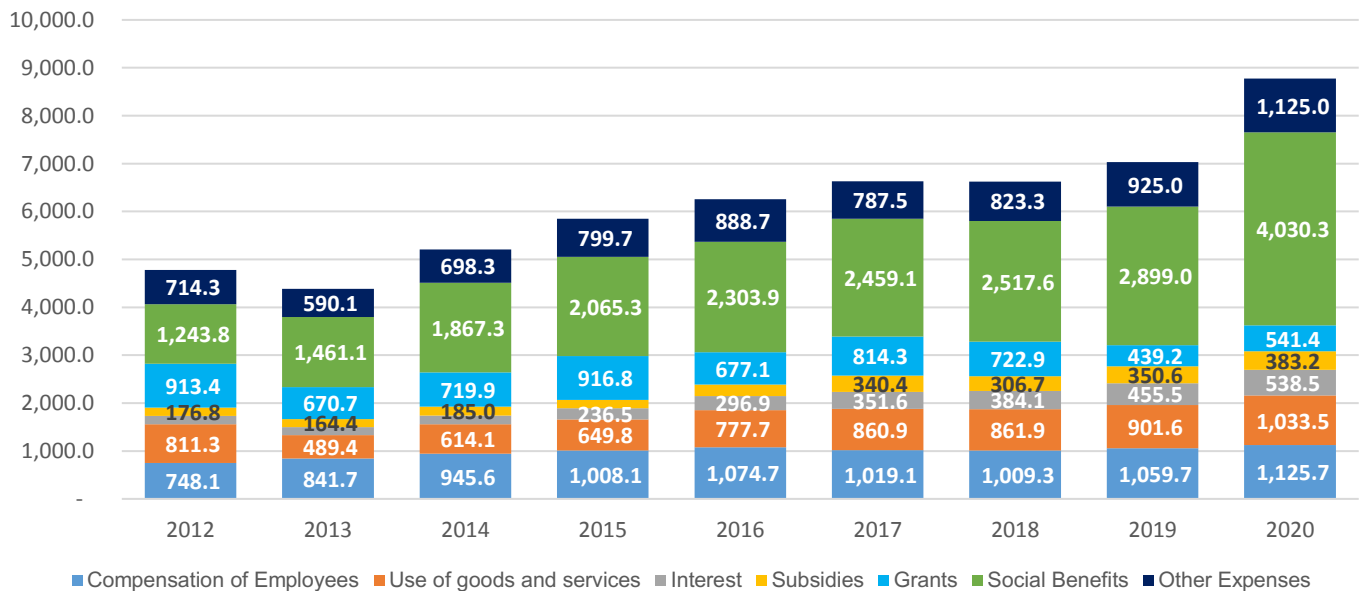


Diagram 25: the dynamics of 2012-2020 9-month State Budget expenses according to classification (million GEL)

The execution of **“Compensation of Employees”** amounted to 1,125.7 million GEL in 9-month of 2020, what is 97.0% of 9-month approved plan (1,160.2 million GEL), 96.6% of 9-month adjusted plan (1,165.9 million GEL) and 72.4% of the annual plan (1,554.3 million GEL). The indicated execution is more than 2019 same indicator by 66.1 million GEL. As to the growth rate of 2013-2019, “Compensation of Employees” is defined with average growth rate and amounts to 5.3%. Compared to 9-month of 2019, the indicator of 2020 9-month has grown by 6.2%.

Moreover, it needs to be mentioned that in 2012-2020 9-month, the share of “Compensation of Employees” execution showed the lowest benchmark in 2020 as in expenses also in total expenditures – relatively with the amount of 12.8% and 10.0%.

2012-2020 9-month execution of "Compensation of Employees" and its share in expenses and total expenditure

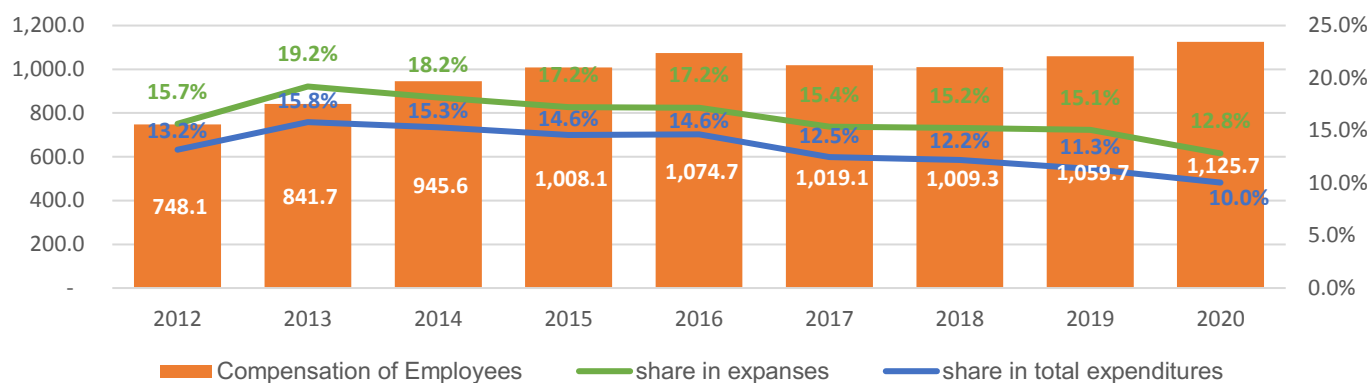


Diagram 26: 2012-2020 9-month execution of "Compensation of Employees" and its share in expenses and total expenditure (million GEL, %)

The execution of **"use of goods and services"** – 1,033.5 million GEL - stand out with low performance level (89.1%) towards the 9-month approved and adjusted plans. The indicator mentioned above amounts to 68.4% of an annual plan (1,510.6 million GEL) and exceeds the indicator of previous year by - 131.9 million GEL (by 14.6%).

The 2020 9-month expenses of "use of goods and services" were addressed towards the following directions:

- ✓ Wage of contract employees - 202.2 million GEL;
- ✓ Business trip - 43.4 million GEL;
- ✓ Office expenses - 145.8 million GEL;
- ✓ Representation expenses - 7.7 million GEL;
- ✓ Nutritional expenses - 69.5 million GEL;
- ✓ Medical expenses - 113.7 million GEL;
- ✓ Expenses of soft implements, uniform and personal hygiene - 44.5 million GEL;
- ✓ Expenses of maintenance and operation of transport, technics and weapon - 72.0 million GEL;
- ✓ Expenses of military vehicles and gunpowder and shot purchase - 8.4 million GEL;
- ✓ Other use of goods and services - 326.4 million GEL.

The execution of the **"interest"** (538.5 million GEL) towards the 9-month approved and 9-month adjusted plans and are defined at - 93.3% and 93.4%. The execution of the "interest" is 68.8% of an annual plan (783.0 million GEL) and exceeds the 2019 9-month indicator by 82.9 million GEL (by 18.2%). 308.5 million GEL was directed to the service of domestic state liabilities, and 229.9 million GEL was directed to the service of external state liabilities.

The execution of **"subsidies"** – 383.2 million GEL, stand out with the lowest performance level, what is 63.5% of 9-month approved plan and with 82.9% towards the 9-month adjusted plan. The indicated performance exceeds the same indicator of the previous year by 32.6 million GEL (by 9.3%), and compiles – 39.1% of an annual plan. The 2020 9-month expenses of "subsidies" were addressed towards the following directions: On the programs of the Ministry of Education, Science, Culture and Sport of Georgia - on "Development and Popularization of Mass and High Achievements in Sports" (program code 32 11) – 63.4 million GEL; 13.5 million GEL on "Support to Scientific Research and Studies" (program code 32 05); and 10.8 million GEL on "Vocational Education" (program code 32 03); On the programs of the Ministry of Environmental Protection and Agriculture of Georgia – on "Common Agro Project" (program code 31 05) – 79.3 million GEL; 18.5 million GEL on "Modernization of Irrigation Systems" (program code 31 06); and 25.8 million GEL on "Development of Viticulture and Wine-Making" (program code 31 03); On the programs of the Ministry of Regional Development and Infrastructure of Georgia – on "Rehabilitation-renewal of Infrastructure and Water Supplies" (program code 25 04) - 30.1 million GEL, 15.5 million GEL on "Solid Waste Management Program" (program code 25 05) and 15.0 million GEL on "Measures for the Improvement of Road Infrastructure" (program code 25 02); On the programs of the Ministry of Economy and Sustainable Development of Georgia – on "Development of Entrepreneurship" (program code 24 07) – 39.5 million GEL; on "Development of Innovative Eco System (IBRD)" (program code 24 12) – 9.0 million GEL; and 18.4 million GEL on Patriarchate of Georgia (program code 45 00).

**“Grants”** – 541.4 million GEL (111.7% of 9-month approved plan) stand out with the highest performance level towards 9-month approved plan (484.7 million GEL). Whereas, it stands out with the lowest performance level towards 9-month adjusted plan (655.4 million GEL) and amounts to 81.4%. The indicator of 9-month performance amounts to 67.1% of the annual plan and exceeds the same indicator of previous year by 102.2 million GEL (by 23.3%). The expenses from grants were mainly incurred on the transfers of autonomous and local self-governmental units – with the amount of 350.4 million GEL; On “LEPL – Public Broadcaster” (program code 42 00) – 59.5 million GEL; On programs of the Ministry of Education, Science, Culture and Sport of Georgia – 21.1 million GEL – on “Support to Scientific Research and Studies” (program code 32 05), On “Development of Infrastructure” (program code 32 07) – 10.1 million GEL, 7.5 million GEL on – “Pre-school and General Education” (program code 32 02); and 4.6 million GEL on “Facilitation of Development of Culture” (program code 32 09). Furthermore, on program of Ministry of Economy and Sustainable Development of Georgia – “Development of Entrepreneurship” (program code 24 07) – 40.6 million GEL and on program of the Ministry of Internally Displaced Persons from The Occupied Territories, Labor, Health and Social Affairs of Georgia – “Healthcare Services to Population” (program code 27 03) – with the amount of 5.2 million GEL.

As to the current and capital purpose grants – 163.6 million GEL represents the current grant, whereas – 377.8 million GEL represents the capital grants of 2020 9-month execution of grants (541.4 million GEL).

The diagram below represents the execution of 2012-2020 9-month current and capital grants.

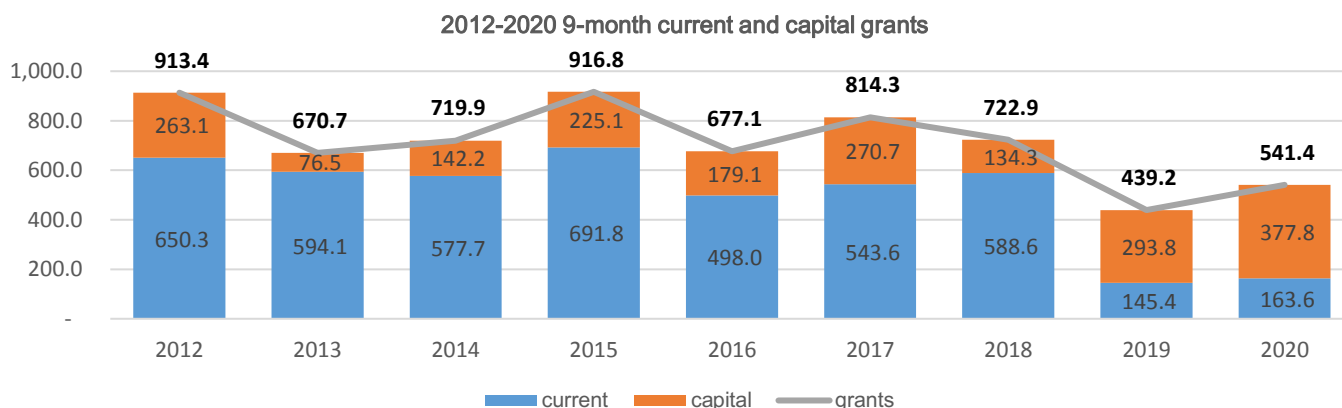


Diagram 27: 2012-2020 9-month current and capital grants (million GEL)

Nearly half (45.9%) of the execution of expenses goes to the execution of **“Social benefits”** (4,030.3 million GEL), compiling 75.5% of annual plan. “Social benefits” stand out with good performance level towards the 9-month approved and adjusted plans – relatively – 96.6% and 96.1%. 9-month indicator of “social benefits” exceed the same indicator of 2019 by 1,131.3 million GEL (by 39.0%). The great share from “social benefits” goes to social protection of population (2,920.0 million GEL), public health care (908.2 million GEL) and on co-financing cumulative pension schemes (157.5 million GEL).

The diagram below represents the execution of “social benefits” and it’s share in 2012-2020 9-month State Budget total expenditure and expenses.

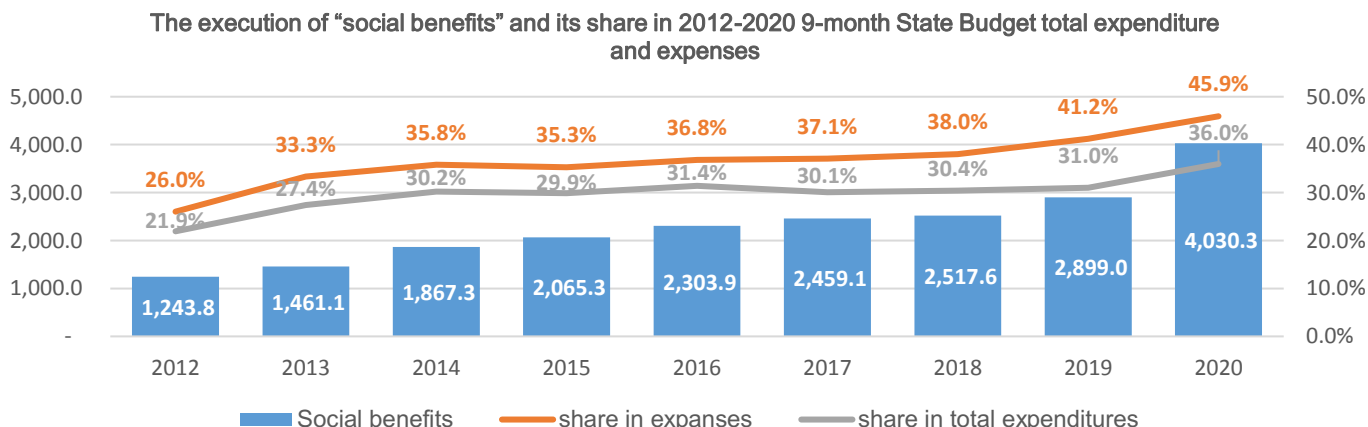


Diagram 28: The execution of “social benefits” and it’s share in 2012-2020 9-month State Budget total expenditure and expenses (million GEL, %)

As represented on the diagram – the execution of “social benefits” in 2012-2020 9-month stand out with growth trend and reaches its maximum by 2020. Compared to 9-month of 2012, the execution of 2020 9-month has grew by 3.2-times. As to its share in total expenditures and expenses – the mentioned indicator stand out with growth trend and reaches its maximum by 2020 – correspondingly, 36.0% and 45.9%.

Expenses incurred by “other expenses” (1,125.0 million GEL) are characterized with good performance level towards the 2020 9-month plan, and - 99.4% of 9-month approved plan (1,131.7 million GEL), 94.3% of adjusted plan (1,193.0 million GEL) and 71.1% of an annual plan (1,581.5 million GEL). Exceeding the same indicator of the previous year by 200.0 million GEL (21.6%). From “other expenses”, in January-September 2020 - 601.5 million GEL was addressed to the financing of the pupils’ vouchers expenses and 282.0 - was addressed to capital transfers, which are not classified elsewhere.

The diagram below represents 2012-2020 9-month economic classification of the information on current and capital transfers shifted by “other expenses”.

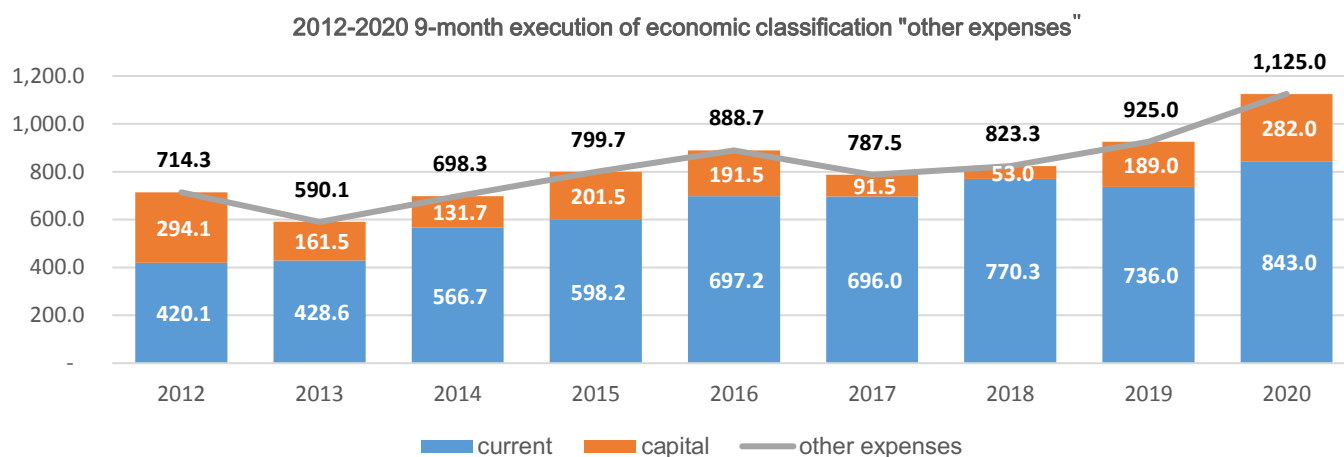


Diagram 29: 2012-2020 9-month execution of economic classification "other expenses" (million GEL)

As to the **expenses of State Budget according to months**, the average indicator of execution of 2020 9-month expenses is defined at – 975.3 million GEL, what exceeds the average indicator of previous year’s same time period by – 194.1 million GEL (by 24.8%), whereas exceeds the average indicator of 2019 by – 144.0 million GEL (by 17.3%). The highest indicator of expenses execution in 2020 9-month was stated in July – with the amount of 1,210.1 million GEL.

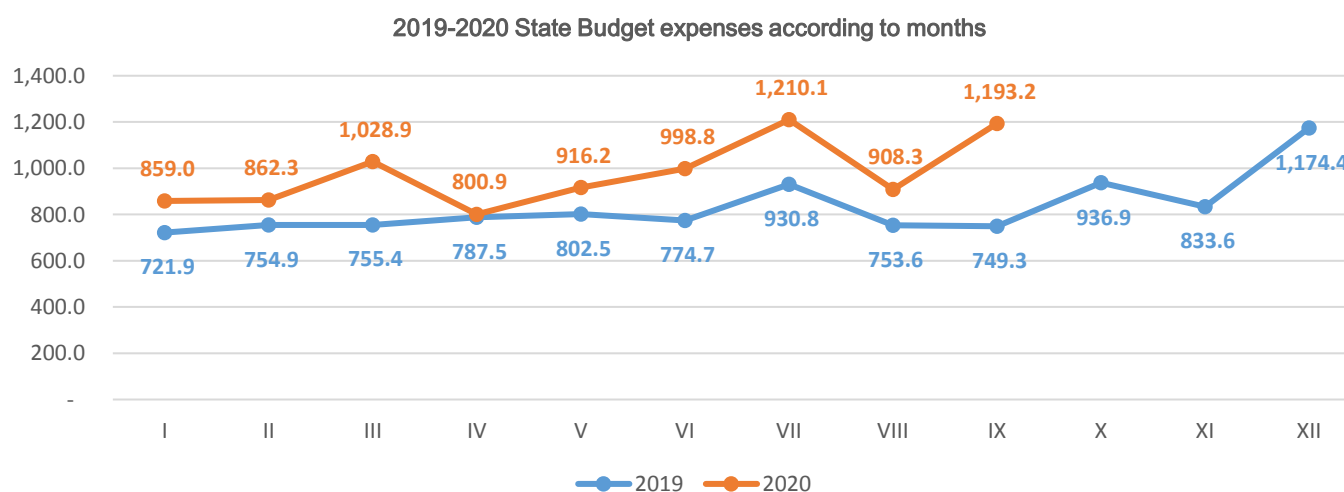


Diagram 30: 2019-2020 State Budget expenses according to months (million GEL)

## Acquisitions of Nonfinancial Assets

The execution of **Acquisitions of nonfinancial assets** - 1,479.2 million GEL stands out with good performance level towards both, 9-month adjusted plan (1,534.2 million GEL), and 9-month approved plan (1,534.3 million GEL), compiling 96.4%. The execution of 2020 9-month is 73.7% of annual plan, though it exceeds the same indicator of previous year by 75.1 million GEL (by 5.3%). The great share of expenditures goes to the rehabilitation of transportation infrastructure (930.7 million GEL), and from rehabilitation of regional and municipal infrastructure (163.4 million GEL).

The diagram below represents the share of acquisitions of nonfinancial assets in total expenditures and its dynamics according to the source for financing in 2012-2020 9-month:

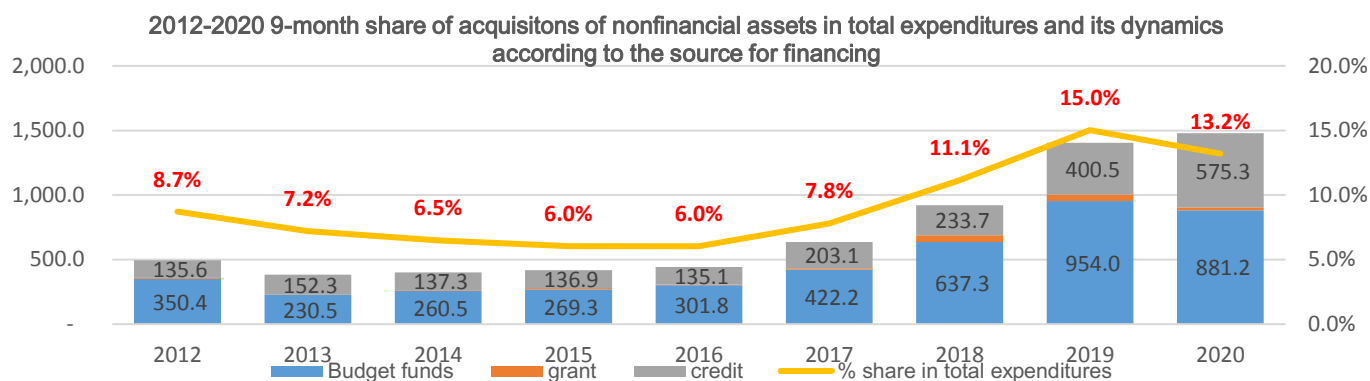


Diagram 31: 2012-2020 9-month share of acquisitions of nonfinancial assets in total expenditures and its dynamics according to the source for financing (million GEL, %)

As represented on the diagram – the execution of acquisitions of nonfinancial assets, in 2012-2020 9-month, shows growth trend from 2013, though sharp growth was seen from 2017. The average indicator of acquisitions of nonfinancial assets in total expenditures of 9-month of 2012-2016 was defined at – 6.9%, whereas the same indicator has grown up to 11.8% in 2017-2020 9-month. Acquisitions of nonfinancial assets financed by credits in 2020 9-month execution are increased and amounts to – 38.9% of 9-month execution.

As to the execution of acquisitions of nonfinancial assets according to months, 2020 9-month average indicator compiles 164.4 million GEL, what exceeds the average indicator of previous year's same time period by 8.3 million GEL (by 5.3%), whereas lags behind the average indicator of 2019 by 23.7 million GEL. The highest indicator of 2020 9-month acquisitions of nonfinancial assets was seen in September – with the amount of 286.1 million GEL.

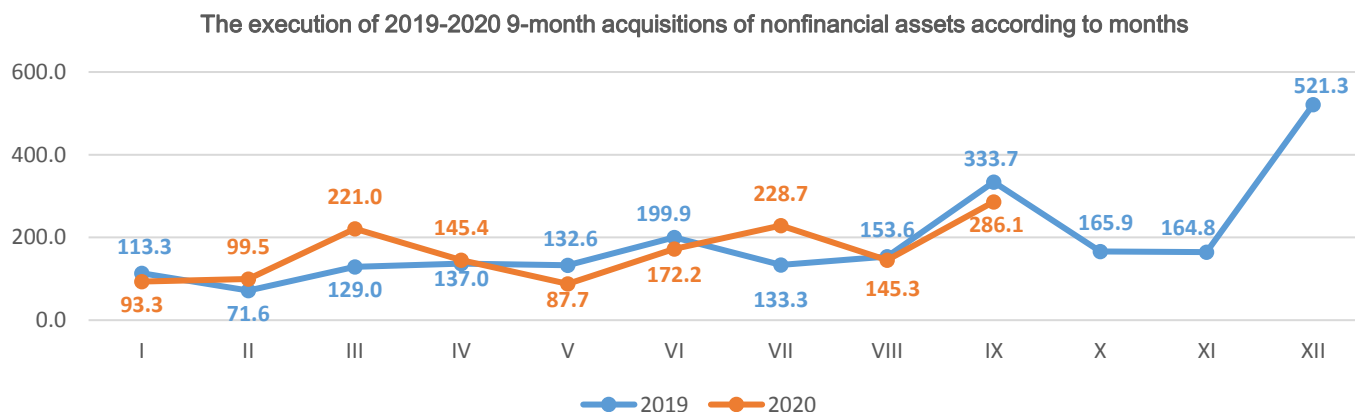


Diagram 32: The execution of 2019-2020 9-month acquisitions of nonfinancial assets according to months (million GEL)

The main share in 2020 9-month execution of acquisitions of nonfinancial assets goes to the component of execution of the main assets. Namely, from the execution of 9-month of 2020 (1,479.2 million GEL) 1,445.3 million GEL was addressed to the main assets, 13.7 million GEL on material supplies and 20.1 million GEL on non-derivative assets.

The diagram below represents 2012-2020 9-month execution of the components of acquisitions of nonfinancial assets:

2012-2020 9-month execution of the components of acquisitions of nonfinancial assets

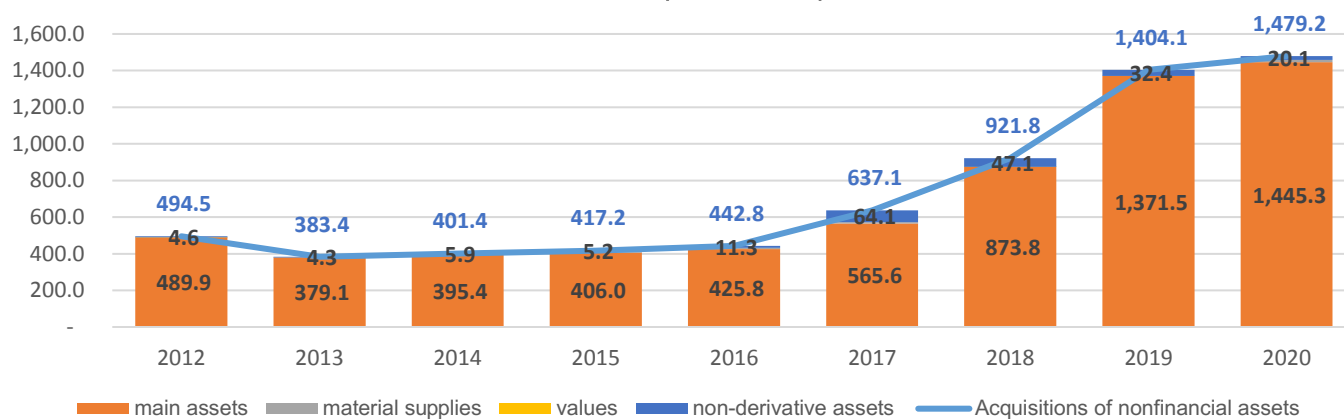


Diagram 33: 2012-2020 9-month execution of the components of acquisitions of nonfinancial assets (million GEL)

## Acquisitions of Financial Assets

**Acquisitions of financial assets** stand out with good performance level (235.6 million GEL) - 72.1% annual plan, 91.3% of 9-month approved plan and 109.5% of 9-month adjusted plan, exceeding the same indicator of the previous year by 51.4 million GEL. 9-month execution mainly goes to loans of the program issued by the Ministry of Regional development and Infrastructure – “rehabilitation-renewal of infrastructure and water supplies” (program code 25 04) with the amount of 104.5 million GEL. 21.7 million GEL to the program of the Ministry of Economy and Sustainable Development of Georgia – “Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)” (program code 24 13) and 100.1 million GEL on loans issued in frames of expenditure of general state importance financed by donors.

2012-2020 9-month execution of acquisitions of financial assets according to the components

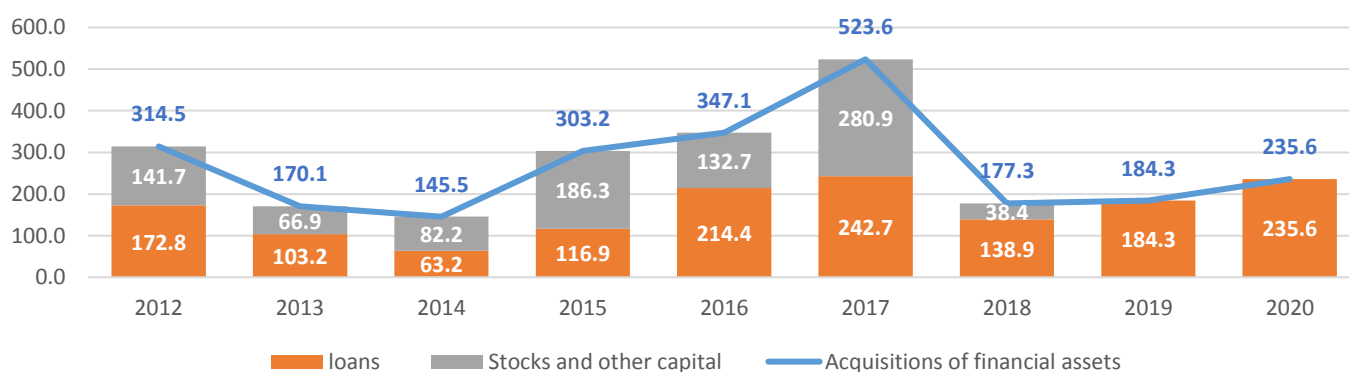


Diagram 34: 2012-2020 9-month execution of acquisitions of financial assets according to the components (million GEL)

## Reductions of Liabilities

**Reductions of liabilities** (713.6 million GEL) stands out with low performance level in point of 9-month approved, adjusted and annual plans and amounts to 90.9% of 9-month approved plan, 91.2% of 9-month adjusted plan and 69.1% of an annual plan. The great share of mentioned indicators goes to the coverage of external state liabilities with the amount of – 679.5 million GEL. 2020 9-month execution of reductions of liabilities lags behind the previous year’s 9-month indicator by 10.8 million GEL (by 1.5%). (For detailed information see – “Expenditures of General State Importance”).

	9-month performance	9-month performance towards approved plan	9-month performance towards adjusted plan	Performance towards the annual plan
<b>Reductions of Liabilities</b>	<b>713.6</b>	<b>90.9%</b>	<b>91.2%</b>	<b>69.1%</b>
External	679.5	90.7%	90.8%	68.7%
Domestic	34.1	94.8%	100.0%	77.6%

Table 8: the execution of 2020 9-month reductions of liabilities (million GEL, %)

## Functional Classification of Expenses and Nonfinancial Assets<sup>10</sup>

Functional Classification of expenses and nonfinancial assets of 2020 State Budget of Georgia is defined with the amount of – 14,564.2 million GEL, 9-month approved plan is defined at – 10,823.8 million GEL, whereas 9-month adjusted plan is defined at – 10,949.5 million GEL. In January-September execution of State Budget according to functional classification of expenses and nonfinancial assets amounted – 10,256.8 million GEL (94.8% of 9-month approved plan, 93.7% of 9-month adjusted plan and 70.4% of annual plan), the diagram below represents the execution of State Budget expenses and nonfinancial asset classification in functional frame:

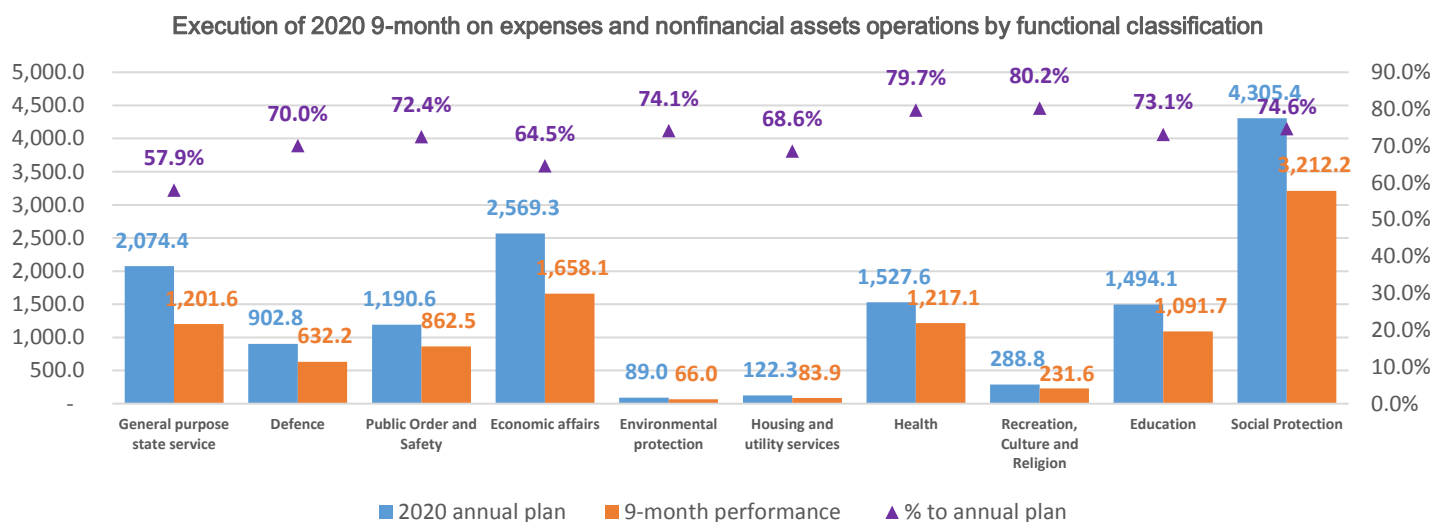


Diagram 35: Execution of 2020 9-month on expenses and nonfinancial assets operations by functional classification (million GEL)

As represented in the diagram of functional classification, in 2020 9-month State Budget allocations were addressed to the four main directions: Social Protection, Economic Affairs, General Purpose State Service and Health. Furthermore, it needs to be mentioned that four main components of 9-month of 2017-2019 comprised – “Education” instead of “Health”. “Health” in 2017-2019 9-month – 5<sup>th</sup> and 6<sup>th</sup> positions were occupied by size between the directions. Moreover, it needs to be mentioned that in 9-month of 2012-2019, in directions of “Health” incurred total expenditures average indicator was defined at 593.7 million GEL, whereas in 9-month of 2020 the indicator amounted – 1,217.1 million GEL.

The diagram below represents 2012-2020 9-month State Budget execution according to classification of expenses and nonfinancial assets in functional frame:

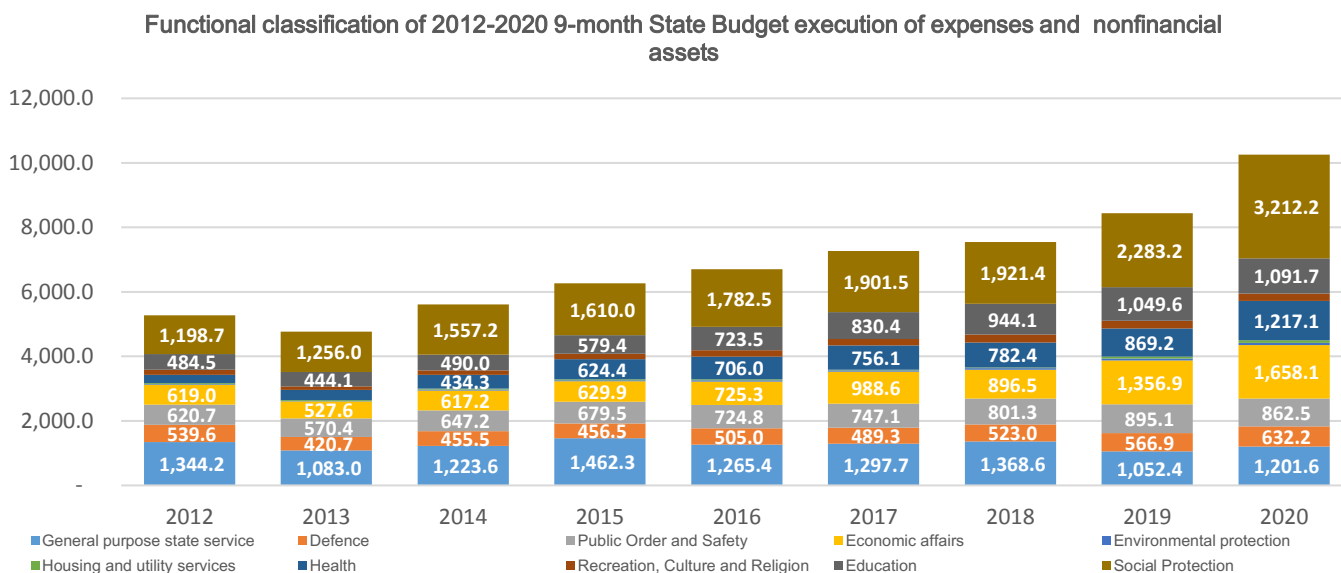


Diagram 36: Functional classification of 2012-2020 9-month State Budget execution of expenses and nonfinancial assets (million GEL)

<sup>10</sup> “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.

From the incurred total expenditures of 2020 9-month functional classification of expenses and nonfinancial assets (10,256.8 million GEL) – 71.1% comes to the four main directives mentioned above (Social Protection, Economic Affairs, General Purpose State Service and Health). In 9-month of 2012-2020, the indicated main directions were defined with growth trend, besides several exceptions. The diagram below represents the execution of mentioned directives in 9-month of 2012-2020:

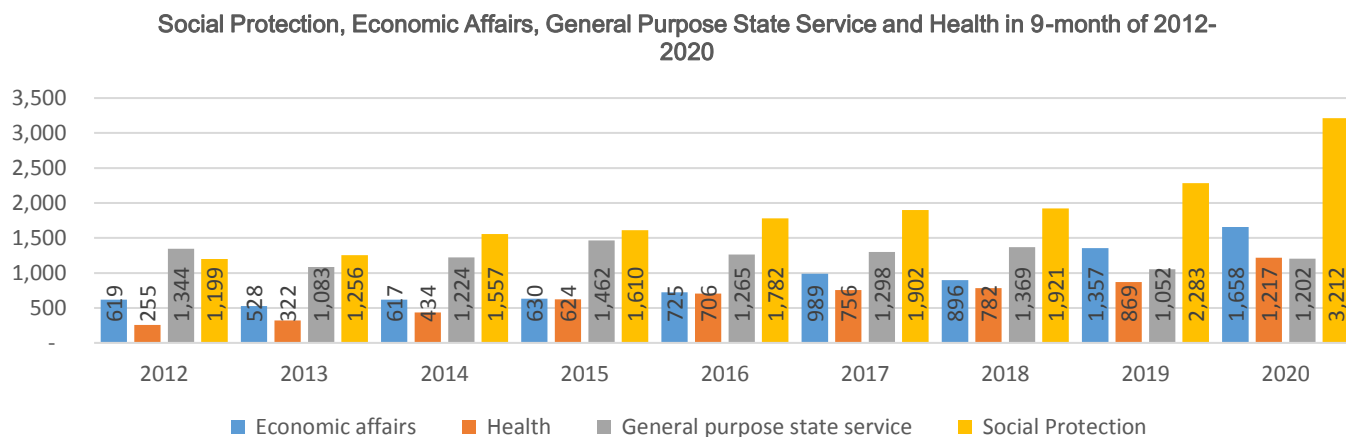


Diagram 37: Social Protection, Economic Affairs, General Purpose State Service and Health in 9-month of 2012-2020 (million GEL)

### Expenditures of General State Importance

According to the law of Georgia “State Budget law of Georgia 2020” the approved total amount of planned **Expenditures of general-state importance** was defined on the level of 3,027.3 million GEL, from which – “External debt service and repayments” (program code 56 01) has the greatest scope - 1,360.0 million GEL; 448.0 million GEL is for “Domestic debt service and repayments” (program code 56 02); “Regional Development Fund of Georgia” (program code 56 07) – 400.0 million GEL; 205.9 million GEL on “General-State Expenditures Financed by Donors” (program code 56 13); 200.0 million GEL on – “Co-financing Cumulative Pension Schemes” (program code 56 11), 166.0 million GEL on “Transfers of autonomous republics and local self-government units” (program code 56 04), and on “StopCoV Fund (Program code 56 17)” – with the amount of 133.5 million GEL.

9-month approved plan of “**External debt service and repayments**” amount to – 991.0 million GEL, whereas the 9-month adjusted plan is defined at – 990.5 million GEL. The execution compiled 909.5 million GEL, 91.8% of 9-month approved and adjusted plans, and 66.9% of an annual plan. From indicated execution - 679.5 million GEL was addressed to the coverage of external state debt, whereas 229.9 million GEL was addressed to the coverage of the service (interest).

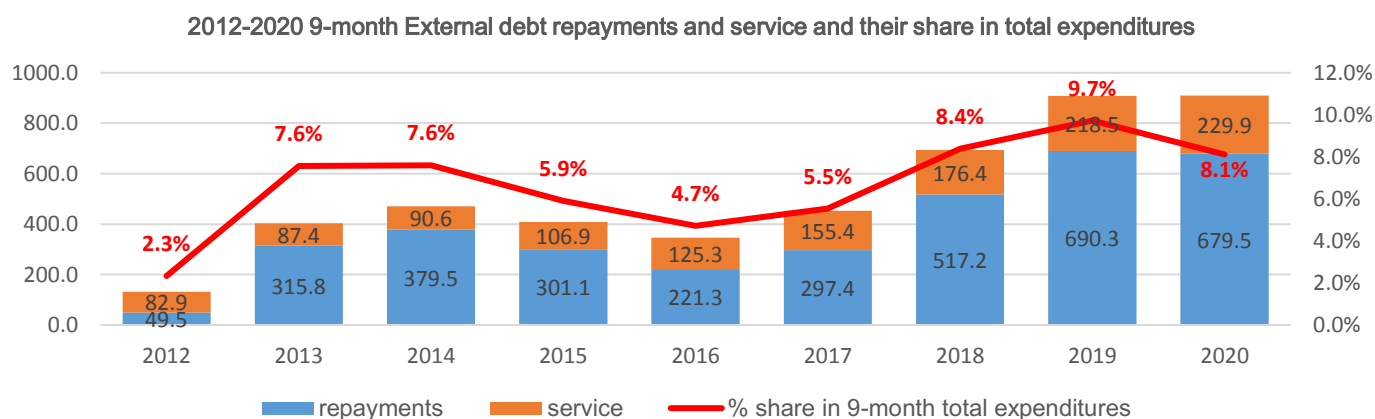


Diagram 38: 2012-2020 9-month External debt repayments and service and their share in total expenditures (million GEL, %)

9-month approved and adjusted plans of the “**Domestic debt service and repayments**” amounted to – 366.0 million GEL. The execution compiled 340.5 million GEL – 93.0% of 9-month approved and adjusted plans and 76.0% of an annual plan. 32.0 million GEL was addressed to the coverage of domestic state debt, whereas 308.5 million GEL – was addressed to the coverage of service (interest).

2012-2020 9-month Domestic debt repayments and service and their share in total expenditures

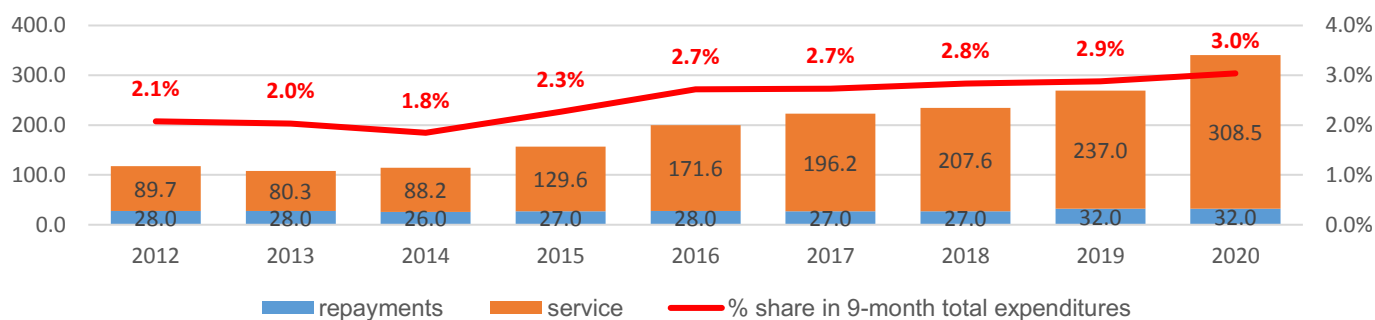


Diagram 39: 2012-2020 9-month Domestic debt repayments and service and their share in total expenditures (million GEL, %)

In January-September 2020 – the execution of **“Regional Development Fund of Georgia”** amounted to – 257.7 million GEL. Addressed to the sub-programs with the accordance of the legal acts - “Transfers of local self-governmental units” (program code 56 04 02) – 255.7 million GEL and “Works to be carried out in order to eliminate and prevent natural disasters (program code – 25 02 02 05)” – 2.0 million GEL.

The diagram below represents the information on 2012-2020 approved plan and 9-month assimilation on the **“Regional Development Fund of Georgia”**:

2012-2020 approved amounts and 9-month assimilation of the Regional Development Fund of Georgia

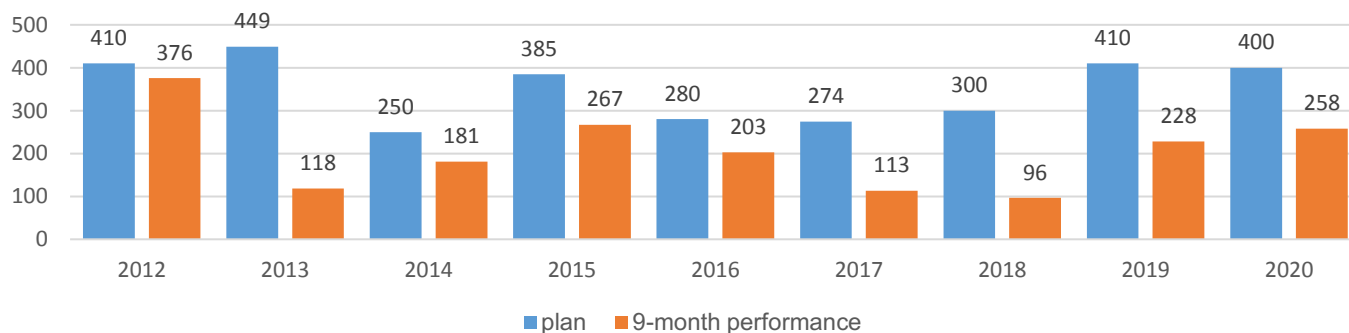


Diagram 40: 2012-2020 approved amounts and 9-month assimilation of the Regional Development Fund of Georgia (million GEL).

The execution of **“co-financing cumulative pension schemes”** amounted to – 157.5 million GEL in the reporting period. 78.8% of annual plan, 105.0% of 9-month approved plan (150.0 million GEL) and 100.0% of 9-month adjusted plan (157.5 million GEL).

The execution of **“General-State Expenditures Financed by Donors”** 9-month of 2020 amounted to – 116.9 million GEL, and 77.1 million GEL from this amount was addressed to “Tbilisi Bus Project (Phase II) (EBRD)”, 26.7 million GEL on project – “KfW - Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW)”, 5.0 million GEL on project – “Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)”, 4.7 million GEL on – “Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase III (EU, KfW)”, and 3.3 million GEL on – “Adjara Solid Waste Project (EBRD, SIDA)”

The execution of **“Transfers of autonomous republics and local self-governmental units (program code 56 04)”** was defined at 338.7 million GEL in January-September 2020 (87.2% of 9-month adjusted plan) and to program codes – “Financial support for planned reforms in municipalities in cooperation with international partners (program code 56 12)”, “Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase III (EU, KfW) (program code 56 13 01)”, “KfW - Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW) (program code 56 13 02) and “Tbilisi Bus Project (Phase II) (EBRD) (program code 56 13 05)” - the transfers transmitted from the State Budget to the autonomous republics and local-self governmental units, with the capital grants mentioned above, totally amounted to – 350.4 million GEL. From which 265.4 million GEL is capital transfers, 76.0 million GEL is special transfers and 9.0 million GEL is targeted transfer.

As to the **„StopCov Fund”**, 120.0 million GEL was addressed to the Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia (Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19). Whereas 5.7 million GEL was addressed to the

Ministry of Education, Science, Culture and Sport of Georgia (procurement of some Hygienic means - cleaning and disinfectant products during 2020-2021).

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 9-month of 2020.

The approved amount of – “**Government Reserve Fund of Georgia**” is defined with the amount of 50.0 million GEL and in similarly to the “Regional Development Fund of Georgia” was apportioned to the several measures, on the grounds of legal acts. The 2020 9-month performance of the mentioned fund was defined with 11.5 million GEL, from where the main application were done in frames of the following programs/sub-programs: on “LEPL - Georgian National Tourism Administration” (program code 24 05 01) with the amount of – 3.0 million GEL; 2.9 million GEL was assigned for “the measures implemented by the Ministry for the facilitation infection (COVID-19) control of new Coronavirus (SARS-coV-2) infection” (program code 27 03 03 11 01); 2.6 million GEL on – “Government Administration of Georgia” (program code 04 01); 1.2 million GEL on – “the State Representation in Arbitrations, Foreign Courts and International Courts” (program code 26 01 02); 1.0 million GEL on – “the Development and management policy in the field of IDPs from the occupied territories in the field of labor, health care and social protection” (program code 27 01 01); 0.6 million GEL on – “the Ministry of Economy and Sustainable Development of Georgia” (program code 24 01 01); 0.2 million GEL on – “the High Council of Justice of Georgia” (program code 10 00) and 0.1 million GEL on – “the Office of the Ministry of Foreign Affairs of Georgia” (program code 28 01 01 01). The diagram below represents the information on 2012-2020 approved amount and on 9-month assimilation on – “Government Reserve Fund of Georgia”:

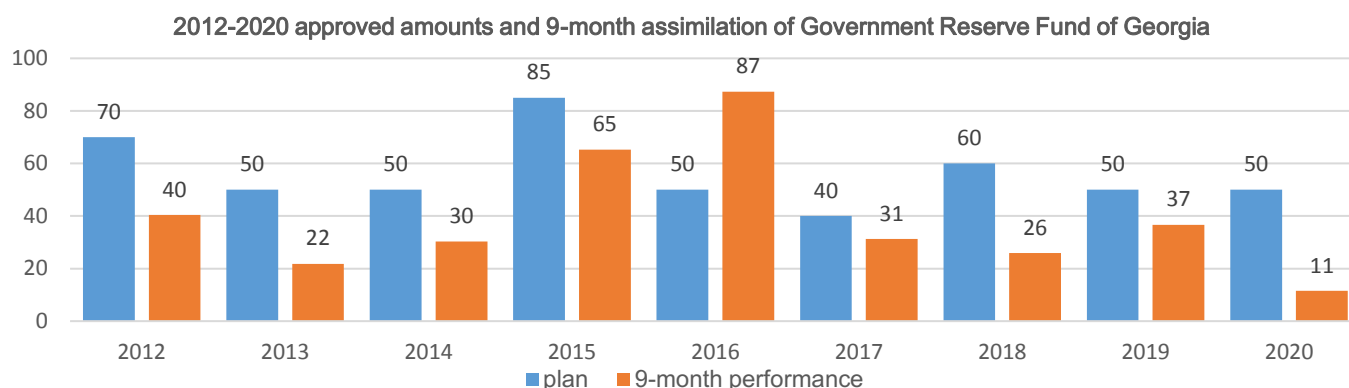


Diagram 41: 2012-2020 approved amounts and 9-month assimilation of Government Reserve Fund of Georgia (million GEL).

As to the “**Mountainous Community Development Fund**” – its approved amount is defined with 20.0 million GEL. In 9-month of 2020 the execution of the fund mentioned above amounted to – 6.9 million GEL, what was addressed and apportioned on the relevant grounds of the legal act to the various measures. Assimilation was made in frames of the following sub-programs: 4.1 million GEL on – “Transfers to Autonomous Republics (program code 56 04 02)”; 1.5 million GEL on – “Development of infrastructure of general education institutions (program code 32 07 01)”; 0.7 million GEL on – “Plant the future (program code 31 05 04)”; 0.4 million GEL on – “Infrastructural development of agricultural cooperatives (program code 31 05 11)” and 0.2 million GEL on – “Co-financing of agricultural processing enterprises (program code 31 05 06)”. The diagram below represents the information on 2016-2020 approved amount and on 9-month assimilation on – “Mountainous Community Development Fund”:

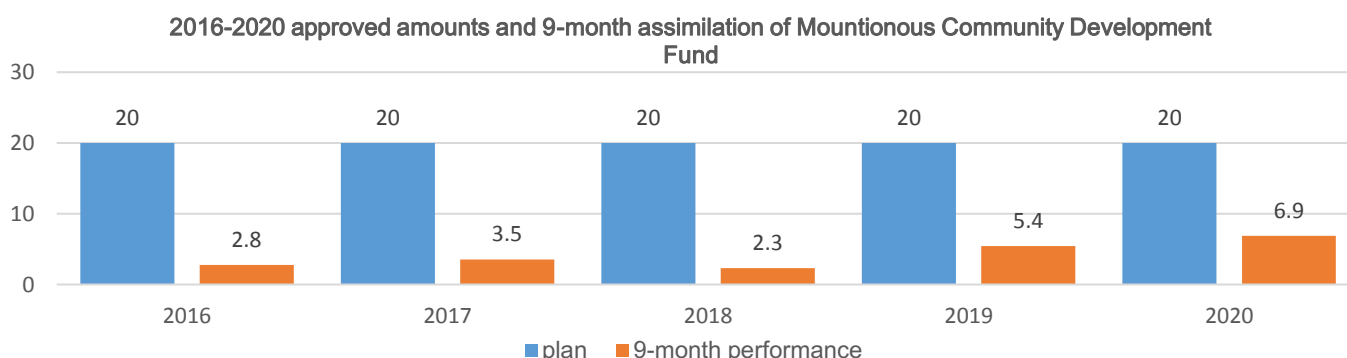


Diagram 42: 2016-2020 approved amounts and 9-month assimilation of Mountainous Community Development Fund (million GEL).

## 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 2020, the adjusted State Budget balance was 443.7 million GEL. Considering the net accumulation in the stock of cash, state budget balance, by 1<sup>st</sup> October of 2020, amounted to - 2,031.3 million GEL in January-September. In reporting period **the net change (accumulation) in the stock of cash amounted to - 1,587.6 million GEL**. Namely:

- State Budget total revenues plan of 2020 9-month was defined at – 12,503.9 million GEL, whereas 9-month State Budget total expenditures’ adjusted plan was defined at – 11,947.4 million GEL. Relatively, net accumulation in the stock of cash was defined at – 556.4 million GEL.
- The high indicator of total revenues mobilization was fixed in January-September 2020 – by 289.8 million GEL more than 9-month plan, whereas in total expenditures – compared to 9-month adjusted plan – 741.4 million GEL lagged behind. Comparatively, in 9-month of 2020, net accumulation in the stock of cash was defined at – 1,587.6 million GEL, instead of the net accumulation in the stock of cash with the amount of – 556.4 million GEL.

The diagram below represents 2012-2020 9-month net change in the stock of cash.

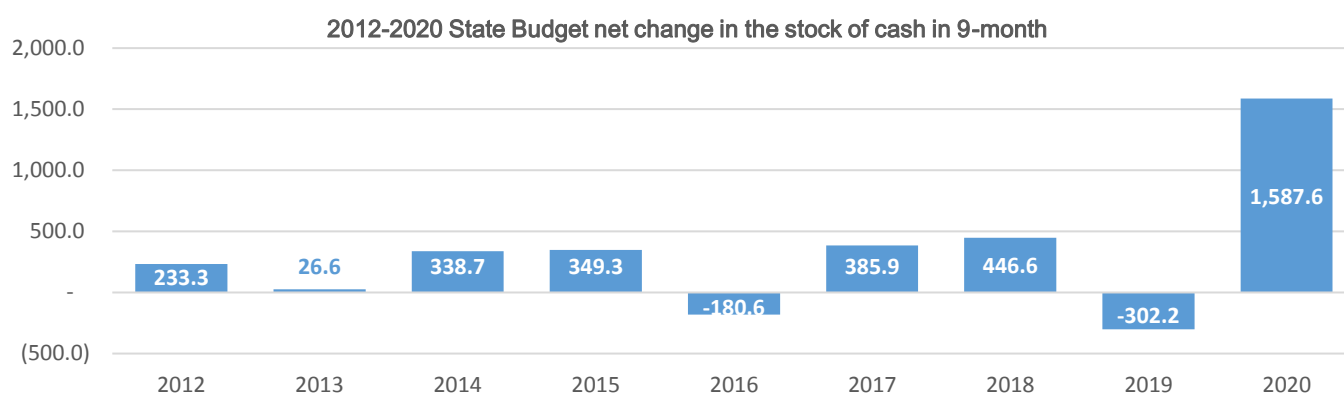


Diagram 43: 2012-2020 State Budget net change in the stock of cash in 9-month (million GEL).

### Gross operating balance and Net lending/Net borrowing balance

As to the gross operating and net lending/net borrowing balance, in January-September 2020, the State Budget **gross operating balance** amounted to -1,139.0 million GEL, whereas the **net lending/net borrowing balance** amounted to – -2,538.4 million GEL. The highest indicator of State Budget deficit (negative indicator of net lending/net borrowing balance) in nominal expression is fixed in 2020, what is connected with the increased incurred expenditures from the expenses and acquisitions of nonfinancial assets and with decrease of the revenues, compared to previous years.

The diagram below represents State Budget gross operating balance and net lending/net borrowing balance in 2012-2020 9-month:

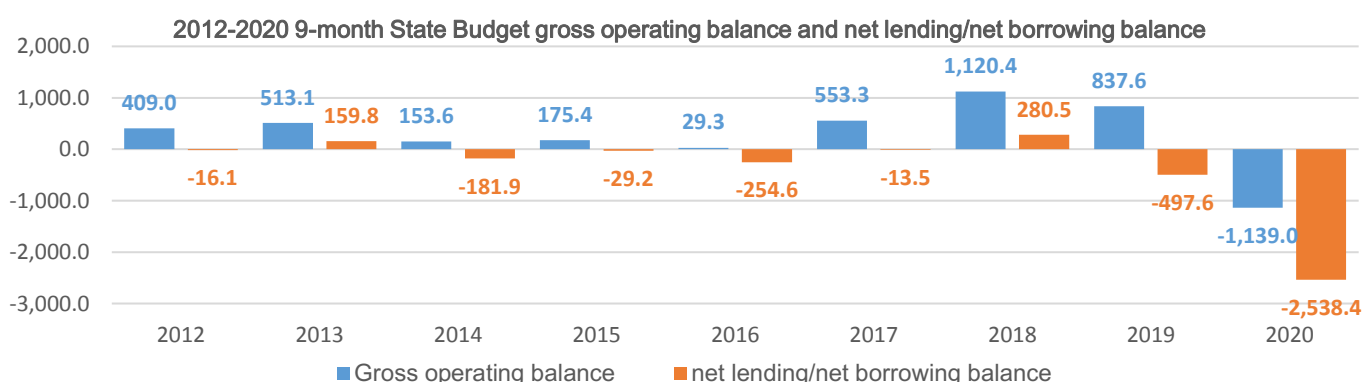


Diagram 44: 2012-2020 9-month State Budget gross operating balance and net lending/net borrowing balance (million GEL).

## Used Data Sources:

- 2012-2020 State Budget 9-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 2012-2020 January-September 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 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	9-month performance 2018 year	9-month performance 2019 year	2020 annual plan	9-month approved plan 2020	9-month adjusted plan 2020	9-month performance 2020	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2020 y. / 9-month performance 2019 y.	
										Distinction	% alternation
<b>Total Revenues</b>	<b>8,718.8</b>	<b>9,041.3</b>	<b>18,420.3</b>	<b>12,503.9</b>	<b>12,503.9</b>	<b>12,793.7</b>	<b>69.5%</b>	<b>102.3%</b>	<b>102.3%</b>	<b>3,752.3</b>	<b>41.5%</b>
<b>Revenues</b>	<b>7,746.1</b>	<b>7,868.3</b>	<b>10,212.7</b>	<b>7,157.0</b>	<b>7,157.0</b>	<b>7,638.6</b>	<b>74.8%</b>	<b>106.7%</b>	<b>106.7%</b>	<b>-229.7</b>	<b>-2.9%</b>
Taxes	7,075.3	7,177.3	8,979.4	6,577.4	6,577.4	6,973.6	77.7%	106.0%	106.0%	-203.7	-2.8%
Income tax	2,151.7	2,355.3	2,990.0	2,246.4	2,246.4	2,221.6	74.3%	98.9%	98.9%	-133.7	-5.7%
Profit tax	576.4	674.1	840.0	691.9	691.9	744.3	88.6%	107.6%	107.6%	70.3	10.4%
VAT	3,295.7	3,091.0	3,754.4	2,636.0	2,636.0	2,796.4	74.5%	106.1%	106.1%	-294.6	-9.5%
Excise tax	1,091.0	993.4	1,325.0	922.0	922.0	1,073.8	81.0%	116.5%	116.5%	80.3	8.1%
Import tax	55.7	56.4	70.0	52.0	52.0	55.5	79.3%	106.7%	106.7%	-0.9	-1.6%
Other taxes	-95.3	7.1	0.0	29.1	29.1	82.0		281.7%	281.7%	74.9	1,056.1%
Grants	325.4	321.4	558.3	73.9	73.9	121.6	21.8%	164.6%	164.6%	-199.8	-62.2%
Other Revenues	345.4	369.7	675.0	505.8	505.8	543.5	80.5%	107.5%	107.5%	173.8	47.0%
<b>Disposals of nonfinancial assets</b>	<b>81.9</b>	<b>68.9</b>	<b>90.0</b>	<b>73.0</b>	<b>73.0</b>	<b>79.7</b>	<b>88.6%</b>	<b>109.3%</b>	<b>109.3%</b>	<b>10.8</b>	<b>15.7%</b>
<b>Disposals of financial assets (Except of net application in the stock of cash)</b>	<b>80.0</b>	<b>76.9</b>	<b>80.0</b>	<b>57.3</b>	<b>57.3</b>	<b>114.8</b>	<b>143.6%</b>	<b>200.5%</b>	<b>200.5%</b>	<b>37.9</b>	<b>49.3%</b>
<b>Incurrence of liabilities</b>	<b>810.9</b>	<b>1,027.2</b>	<b>8,037.6</b>	<b>5,216.6</b>	<b>5,216.6</b>	<b>4,960.5</b>	<b>61.7%</b>	<b>95.1%</b>	<b>95.1%</b>	<b>3,933.3</b>	<b>382.9%</b>
External	567.0	601.2	6,187.6	3,631.6	3,631.6	3,370.4	54.5%	92.8%	92.8%	2,769.2	460.6%
Domestic	243.9	426.0	1,850.0	1,585.0	1,585.0	1,590.1	86.0%	100.3%	100.3%	1,164.1	273.3%
<b>Total Expenditure</b>	<b>8,272.3</b>	<b>9,343.5</b>	<b>15,923.8</b>	<b>11,867.4</b>	<b>11,947.4</b>	<b>11,206.0</b>	<b>70.4%</b>	<b>94.4%</b>	<b>93.8%</b>	<b>1,862.6</b>	<b>19.9%</b>
<b>Expenses</b>	<b>6,625.7</b>	<b>7,030.7</b>	<b>12,556.4</b>	<b>9,289.5</b>	<b>9,415.4</b>	<b>8,777.6</b>	<b>69.9%</b>	<b>94.5%</b>	<b>93.2%</b>	<b>1,747.0</b>	<b>24.8%</b>
Compensation of Employees	1,009.3	1,059.7	1,554.3	1,160.2	1,165.9	1,125.7	72.4%	97.0%	96.6%	66.1	6.2%
Use of Goods and Services	861.9	901.6	1,510.6	1,160.3	1,159.6	1,033.5	68.4%	89.1%	89.1%	131.9	14.6%
Interest	384.1	455.5	783.0	577.0	576.5	538.5	68.8%	93.3%	93.4%	82.9	18.2%
Subsidies	306.7	350.6	980.5	603.8	462.4	383.2	39.1%	63.5%	82.9%	32.6	9.3%
Grants	722.9	439.2	806.7	484.7	665.4	541.4	67.1%	111.7%	81.4%	102.2	23.3%
Social Benefits	2,517.6	2,899.0	5,339.9	4,171.8	4,192.5	4,030.3	75.5%	96.6%	96.1%	1,131.3	39.0%
Other Expenses	823.3	925.0	1,581.5	1,131.7	1,193.0	1,125.0	71.1%	99.4%	94.3%	200.0	21.6%
<b>Acquisitions of nonfinancial assets</b>	<b>921.8</b>	<b>1,404.1</b>	<b>2,007.8</b>	<b>1,534.3</b>	<b>1,534.2</b>	<b>1,479.2</b>	<b>73.7%</b>	<b>96.4%</b>	<b>96.4%</b>	<b>75.1</b>	<b>5.3%</b>
<b>Acquisitions of financial assets (Except of net accumulation in the stock of cash)</b>	<b>177.3</b>	<b>184.3</b>	<b>326.8</b>	<b>258.1</b>	<b>215.2</b>	<b>235.6</b>	<b>72.1%</b>	<b>91.3%</b>	<b>109.5%</b>	<b>51.4</b>	<b>27.9%</b>
<b>Reductions of liabilities</b>	<b>547.5</b>	<b>724.5</b>	<b>1,032.7</b>	<b>785.5</b>	<b>782.7</b>	<b>713.6</b>	<b>69.1%</b>	<b>90.9%</b>	<b>91.2%</b>	<b>-10.8</b>	<b>-1.5%</b>
External	520.4	690.3	988.7	749.5	748.6	679.5	68.7%	90.7%	90.8%	-10.8	-1.6%
Domestic	27.1	34.2	44.0	36.0	34.1	34.1	77.6%	94.8%	100.0%	0.0	-0.1%
<b>Net change in the stock of cash (+ Accumulation / - Application)</b>	<b>446.6</b>	<b>-302.2</b>	<b>2,496.5</b>	<b>636.4</b>	<b>556.4</b>	<b>1,587.6</b>					

\* 9-month plan is presented by quarterly breakdown of State Budget (The order №148 of the Minister of Finances of Georgia, June 29, 2020)

## Annex 2: State Budget Balance (million GEL)

Title	9-month performance 2018 year	9-month performance 2019 year	2020 annual plan	9-month approved plan 2020	9-month adjusted plan 2020	9-month performance 2020	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2020 y. / 9-month performance 2019 y.	
										Distinction	% alternation
<b>Revenues</b>	<b>7,746.1</b>	<b>7,868.3</b>	<b>10,212.7</b>	<b>7,157.0</b>	<b>7,157.0</b>	<b>7,638.6</b>	<b>74.8%</b>	<b>106.7%</b>	<b>106.7%</b>	<b>-229.7</b>	<b>-2.9%</b>
Taxes	7,075.3	7,177.3	8,979.4	6,577.4	6,577.4	6,973.6	77.7%	106.0%	106.0%	-203.7	-2.8%
Grants	325.4	321.4	558.3	73.9	73.9	121.6	21.8%	164.6%	164.6%	-199.8	-62.2%
Other Revenues	345.4	369.7	675.0	505.8	505.8	543.5	80.5%	107.5%	107.5%	173.8	47.0%
<b>Expenses</b>	<b>6,625.7</b>	<b>7,030.7</b>	<b>12,556.4</b>	<b>9,289.5</b>	<b>9,415.4</b>	<b>8,777.6</b>	<b>69.9%</b>	<b>94.5%</b>	<b>93.2%</b>	<b>1,747.0</b>	<b>24.8%</b>
Compensation of Employees	1,009.3	1,059.7	1,554.3	1,160.2	1,165.9	1,125.7	72.4%	97.0%	96.6%	66.1	6.2%
Use of Goods and Services	861.9	901.6	1,510.6	1,160.3	1,159.6	1,033.5	68.4%	89.1%	89.1%	131.9	14.6%
Interest	384.1	455.5	783.0	577.0	576.5	538.5	68.8%	93.3%	93.4%	82.9	18.2%
Subsidies	306.7	350.6	980.5	603.8	462.4	383.2	39.1%	63.5%	82.9%	32.6	9.3%
Grants	722.9	439.2	806.7	484.7	665.4	541.4	67.1%	111.7%	81.4%	102.2	23.3%
Social benefits	2,517.6	2,899.0	5,339.9	4,171.8	4,192.5	4,030.3	75.5%	96.6%	96.1%	1,131.3	39.0%
Other expenses	823.3	925.0	1,581.5	1,131.7	1,193.0	1,125.0	71.1%	99.4%	94.3%	200.0	21.6%
<b>Gross operating balance</b>	<b>1,120.4</b>	<b>837.6</b>	<b>-2,343.7</b>	<b>-2,132.5</b>	<b>-2,258.4</b>	<b>-1,139.0</b>	<b>48.6%</b>	<b>53.4%</b>	<b>50.4%</b>	<b>-1,976.7</b>	<b>-236.0%</b>
<b>Gross investment in nonfinancial assets</b>	<b>839.9</b>	<b>1,335.2</b>	<b>1,917.8</b>	<b>1,461.4</b>	<b>1,461.2</b>	<b>1,399.4</b>	<b>73.0%</b>	<b>95.8%</b>	<b>95.8%</b>	<b>64.2</b>	<b>4.8%</b>
Acquisitions	921.8	1,404.1	2,007.8	1,534.3	1,534.2	1,479.2	73.7%	96.4%	96.4%	75.1	5.3%
Disposals	81.9	68.9	90.0	73.0	73.0	79.7	88.6%	109.3%	109.3%	10.8	15.7%
<b>Net Lending/Net Borrowing Balance</b>	<b>280.5</b>	<b>-497.6</b>	<b>-4,261.5</b>	<b>-3,593.8</b>	<b>-3,719.6</b>	<b>-2,538.4</b>	<b>59.6%</b>	<b>70.6%</b>	<b>68.2%</b>	<b>-2,040.9</b>	<b>410.2%</b>
<b>Net acquisition of financial assets</b>	<b>543.9</b>	<b>-194.8</b>	<b>2,743.3</b>	<b>837.3</b>	<b>714.3</b>	<b>1,708.4</b>	<b>62.3%</b>	<b>204.0%</b>	<b>239.2%</b>	<b>1,903.2</b>	<b>-977.0%</b>
<b>Acquisitions</b>	<b>623.9</b>	<b>184.3</b>	<b>2,823.3</b>	<b>894.6</b>	<b>771.6</b>	<b>1,823.3</b>	<b>64.6%</b>	<b>203.8%</b>	<b>236.3%</b>	<b>1,639.0</b>	<b>889.4%</b>
Currency and public deposits	446.6	0.0	2,496.5	636.4	556.4	1,587.6	63.6%	249.5%	285.3%	1,587.6	
Loans	138.9	184.3	326.8	258.1	215.2	235.6	72.1%	91.3%	109.5%	51.4	27.9%
Stocks and other capital	38.4	0.0	0.0	0.0	0.0	0.0				0.0	
Other accounts receivables	0.0	0.0	0.0	0.0	0.0	0.0				0.0	
<b>Disposals</b>	<b>80.0</b>	<b>379.1</b>	<b>80.0</b>	<b>57.3</b>	<b>57.3</b>	<b>114.8</b>	<b>143.6%</b>	<b>200.5%</b>	<b>200.5%</b>	<b>-264.2</b>	<b>-69.7%</b>
Currency and public deposits	0.0	302.2	0.0	0.0	0.0	0.0				-302.2	-100.0%
Loans	54.9	76.9	80.0	57.3	57.3	114.8	143.5%	200.5%	200.5%	37.9	49.3%
Stocks and other capital	25.0	0.0	0.0	0.0	0.0	0.01				0.0	
Other accounts receivables	0.003	0.0003	0.0	0.0	0.0	0.0				0.0	
<b>Net incurrence of liabilities</b>	<b>263.4</b>	<b>302.7</b>	<b>7,004.8</b>	<b>4,431.1</b>	<b>4,433.9</b>	<b>4,246.9</b>	<b>60.6%</b>	<b>95.8%</b>	<b>95.8%</b>	<b>3,944.1</b>	<b>1,302.8%</b>
<b>Incurrence</b>	<b>810.9</b>	<b>1,027.2</b>	<b>8,037.6</b>	<b>5,216.6</b>	<b>5,216.6</b>	<b>4,960.5</b>	<b>61.7%</b>	<b>95.1%</b>	<b>95.1%</b>	<b>3,933.3</b>	<b>382.9%</b>
Domestic	243.9	426.0	1,850.0	1,585.0	1,585.0	1,590.1	86.0%	100.3%	100.3%	1,164.1	273.3%
External	567.0	601.2	6,187.6	3,631.6	3,631.6	3,370.4	54.5%	92.8%	92.8%	2,769.2	460.6%
<b>Reductions</b>	<b>547.5</b>	<b>724.5</b>	<b>1,032.7</b>	<b>785.5</b>	<b>782.7</b>	<b>713.6</b>	<b>69.1%</b>	<b>90.9%</b>	<b>91.2%</b>	<b>-10.8</b>	<b>-1.5%</b>
Domestic	27.1	34.2	44.0	36.0	34.1	34.1	77.6%	94.8%	100.0%	0.0	-0.1%
External	520.4	690.3	988.7	749.5	748.6	679.5	68.7%	90.7%	90.8%	-10.8	-1.6%
<b>Balance</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>					

## Annex 3: State Budget Appropriation (million GEL)

Code	Title	2020 annual plan	9-month approved plan 2020	9-month adjusted plan 2020	9-month performance 2020	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
<b>00 00</b>	<b>Total</b>	<b>15,923.8</b>	<b>11,867.4</b>	<b>11,947.4</b>	<b>11,206.0</b>	<b>70.4%</b>	<b>94.4%</b>	<b>93.8%</b>
<b>01 00</b>	<b>Parliament of Georgia and Subordinated Organizations</b>	<b>60.7</b>	<b>45.3</b>	<b>45.3</b>	<b>40.1</b>	<b>66.0%</b>	<b>88.5%</b>	<b>88.5%</b>
01 01	Legislative Operation	49.7	36.9	36.9	33.4	67.2%	90.5%	90.5%
01 01 01	Legislative, representative and supervisory activities	17.1	12.7	12.8	12.2	71.3%	96.0%	95.4%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	7.1	5.3	5.4	4.9	68.4%	91.6%	89.9%
01 01 03	Administrative support for legislative activities	25.5	18.9	18.7	16.3	64.1%	86.5%	87.3%
01 01 03 01	Administration of Legislative Activities	25.4	18.8	18.6	16.3	64.2%	86.7%	87.5%
01 01 03 02	Training Center of Legislative Activities	0.1	0.1	0.07	0.03	30.0%	40.0%	40.0%
01 02	Library Operation	9.6	7.2	7.2	5.9	61.0%	81.3%	81.3%
01 03	State Regulation of Heraldic Operation	0.5	0.4	0.4	0.3	60.3%	74.4%	74.4%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.0	0.8	0.8	0.6	55.6%	68.6%	68.6%
<b>02 00</b>	<b>Administration of the President of Georgia</b>	<b>6.3</b>	<b>4.6</b>	<b>4.6</b>	<b>3.5</b>	<b>55.2%</b>	<b>75.7%</b>	<b>75.7%</b>
<b>03 00</b>	<b>Office of the Business Ombudsman of Georgia</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.4</b>	<b>63.9%</b>	<b>85.0%</b>	<b>85.0%</b>
<b>04 00</b>	<b>Government Administration of Georgia</b>	<b>15.5</b>	<b>12.5</b>	<b>15.5</b>	<b>13.2</b>	<b>84.8%</b>	<b>105.3%</b>	<b>84.9%</b>
<b>05 00</b>	<b>State Audit Office</b>	<b>15.5</b>	<b>13.4</b>	<b>13.4</b>	<b>9.3</b>	<b>60.2%</b>	<b>69.6%</b>	<b>69.6%</b>
<b>06 00</b>	<b>Central Election Commission of Georgia</b>	<b>72.6</b>	<b>41.2</b>	<b>41.2</b>	<b>30.7</b>	<b>42.4%</b>	<b>74.6%</b>	<b>74.6%</b>
06 01	Development of Election Environment	14.1	11.1	9.4	8.7	61.5%	78.2%	92.1%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.4	1.1	1.1	0.8	54.0%	67.7%	67.7%
06 03	Funding of Political Parties and NGO Sector	14.3	10.7	10.7	10.5	73.6%	98.2%	98.2%
06 04	Measures for Holding Elections	42.8	18.3	20.0	10.8	25.2%	58.9%	54.0%
<b>07 00</b>	<b>Constitutional Court of Georgia</b>	<b>4.3</b>	<b>3.2</b>	<b>3.2</b>	<b>2.6</b>	<b>60.7%</b>	<b>80.3%</b>	<b>80.3%</b>
<b>08 00</b>	<b>Supreme Court of Georgia</b>	<b>12.0</b>	<b>9.0</b>	<b>9.0</b>	<b>7.4</b>	<b>61.4%</b>	<b>81.6%</b>	<b>81.6%</b>
<b>09 00</b>	<b>General Courts</b>	<b>76.4</b>	<b>56.0</b>	<b>56.0</b>	<b>46.2</b>	<b>60.5%</b>	<b>82.5%</b>	<b>82.5%</b>
09 01	Development and Support of General Judiciary System	74.5	54.5	54.5	45.2	60.6%	82.9%	82.9%
09 02	Training and Retraining of Judges and Court Personnel	1.9	1.5	1.5	1.0	55.2%	69.3%	69.3%
<b>10 00</b>	<b>High Council of Justice of Georgia</b>	<b>5.6</b>	<b>4.3</b>	<b>4.5</b>	<b>3.4</b>	<b>59.7%</b>	<b>77.7%</b>	<b>74.3%</b>
<b>11 00</b>	<b>Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti</b>	<b>0.9</b>	<b>0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>68.6%</b>	<b>91.4%</b>	<b>91.4%</b>
<b>12 00</b>	<b>Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.4</b>	<b>65.9%</b>	<b>91.5%</b>	<b>91.5%</b>
<b>13 00</b>	<b>Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>71.1%</b>	<b>93.2%</b>	<b>93.2%</b>
<b>14 00</b>	<b>Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>	<b>64.9%</b>	<b>86.8%</b>	<b>86.8%</b>
<b>15 00</b>	<b>Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.4</b>	<b>66.6%</b>	<b>88.3%</b>	<b>88.0%</b>
<b>16 00</b>	<b>Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities</b>	<b>0.6</b>	<b>0.5</b>	<b>0.5</b>	<b>0.4</b>	<b>63.5%</b>	<b>83.7%</b>	<b>83.7%</b>
<b>17 00</b>	<b>Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>71.1%</b>	<b>93.9%</b>	<b>93.9%</b>

<b>18 00</b>	<b>Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Marneuli, Tsalka Municipalities and City of Rustavi</b>	<b>0.9</b>	<b>0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>67.3%</b>	<b>87.3%</b>	<b>87.3%</b>
<b>19 00</b>	<b>Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.4</b>	<b>67.7%</b>	<b>88.5%</b>	<b>88.5%</b>
<b>20 00</b>	<b>State Security Service of Georgia</b>	<b>136.5</b>	<b>105.4</b>	<b>105.4</b>	<b>95.1</b>	<b>69.7%</b>	<b>90.3%</b>	<b>90.3%</b>
20 01	Providing State Security	118.3	90.9	87.5	79.3	67.0%	87.2%	90.6%
20 02	Maintenance of Operational and Technical Activities	18.2	14.5	17.9	15.9	87.2%	109.8%	89.0%
<b>21 00</b>	<b>LEPL - Pension agency</b>	<b>4.5</b>	<b>3.6</b>	<b>3.6</b>	<b>2.9</b>	<b>64.4%</b>	<b>80.9%</b>	<b>80.9%</b>
<b>22 00</b>	<b>Office of the State Minister of Georgia for Reconciliation and Civil Equality</b>	<b>2.6</b>	<b>2.0</b>	<b>2.0</b>	<b>1.5</b>	<b>57.5%</b>	<b>71.8%</b>	<b>71.8%</b>
<b>23 00</b>	<b>Ministry of Finance of Georgia</b>	<b>81.0</b>	<b>64.4</b>	<b>64.4</b>	<b>57.4</b>	<b>70.8%</b>	<b>89.1%</b>	<b>89.1%</b>
23 01	Public Finance Management	18.6	13.8	13.8	11.9	63.7%	86.0%	86.0%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	32.8	28.2	28.2	25.1	76.6%	89.3%	89.3%
23 03	Prevention of Economic Crime	21.0	15.9	15.9	14.6	69.7%	92.0%	92.0%
23 04	Electronic and Analytic Support of Finance Management	6.8	5.1	5.1	4.3	63.4%	83.7%	83.7%
23 05	Improvement of Staff Qualifications in the Financial Sector	0.8	0.7	0.7	0.8	96.4%	108.9%	108.9%
23 06	Supervision of Accounting, Reporting and Audit	1.0	0.7	0.7	0.7	66.6%	92.7%	92.7%
<b>24 00</b>	<b>Ministry of Economy and Sustainable Development of Georgia</b>	<b>822.4</b>	<b>400.6</b>	<b>405.1</b>	<b>325.3</b>	<b>39.6%</b>	<b>81.2%</b>	<b>80.3%</b>
24 01	Development and Implementation of Economic Policy	13.3	10.8	10.3	7.6	57.3%	70.8%	73.8%
24 02	Regulation of Technical and Construction Sectors	1.4	1.2	1.2	1.0	68.9%	85.5%	85.5%
24 03	Development of Standardization and Metrology Sectors	1.0	1.0	1.0	0.8	85.9%	86.8%	86.8%
24 04	Management and Development of Accreditation Process	0.1	0.1	0.1	0.1	75.0%	100.0%	100.0%
24 05	Facilitation of Developments in Tourism	22.7	13.5	8.3	6.3	27.7%	46.3%	75.3%
24 06	State Property Management	91.1	89.5	72.5	71.8	78.8%	80.2%	99.0%
24 07	Development of Entrepreneurship	477.0	170.7	143.1	83.8	17.6%	49.1%	58.6%
24 07 01	Administration of Entrepreneurship Development	3.0	2.7	2.6	2.2	71.5%	80.7%	84.1%
24 07 02	Entrepreneurship Development Support	34.0	27.0	27.4	25.3	74.5%	94.0%	92.3%
24 07 03	Economy supportive activities initiated due to the spread of the new coronavirus.	440.0	141.1	113.1	56.3	12.8%	39.9%	49.8%
24 07 03 01	Implementation of the necessary measures to support the small, medium and family hotel industry	70.0	30.0	27.1	15.7	22.4%	52.3%	57.9%
24 07 03 02	Credit Guarantee Scheme	330.0	100.0	41.2	6.4	1.9%	6.4%	15.5%
24 07 03 03	Promoting the construction sector	20.0	10.0	10.0	0.5	2.5%	5.0%	5.0%
24 07 03 04	Promoting Micro and Small Entrepreneurship - Small Grants	20.0	1.1	1.1	0.0	0.0%	0.0%	0.0%
24 07 03 05	Management Support activities for Infectious Diseases	0.0	0.0	33.8	33.8			100.0%
24 08	Development of Innovations and Technologies in Georgia	3.7	2.8	2.8	2.2	60.5%	80.1%	80.1%
24 09	Regulation and Governance of Oil and Gas Sectors	0.6	0.4	0.4	0.4	69.0%	91.3%	91.3%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	4.2	3.8	2.9	2.2	52.6%	58.4%	76.5%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	8.0	6.8	7.6	7.6	95.3%	112.1%	100.0%
24 12	Development of Innovative Eco System (IBRD)	20.0	15.8	15.8	9.2	46.0%	58.2%	58.2%
24 13	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	25.0	12.0	12.0	21.7	86.9%	181.1%	181.1%
24 14	Development of Power Transmission Grids of Systemic Importance	41.5	14.0	12.8	8.1	19.5%	57.9%	63.5%
24 14 01	Power Transmission Network Strengthening Project	5.0	5.0	3.8	3.3	65.5%	65.5%	86.8%

24 14 01 01	Construction of 220 kV line "Akhaltsikhe-Batumi" (WB)	5.0	5.0	3.8	3.3	65.5%	65.5%	86.8%
24 14 02	Georgian Electricity Transmission Network Expansion open Program	6.0	4.5	4.5	3.0	50.3%	67.0%	67.0%
24 14 02 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	0.0	0.0	0.0	1.4			
24 14 02 02	"Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)	6.0	4.5	4.5	1.7	27.6%	36.8%	36.8%
24 14 03	Regional Power Transmission Improvement Project	30.5	4.5	4.5	1.8	6.0%	40.4%	40.4%
24 14 03 01	500 kV OHL "Tskaltubo-Akhaltsikhe-Tortum" (KfW)	2.6	1.0	1.0	0.0	0.0%	0.0%	0.0%
24 14 03 03	500 kV OHL "Jvari-Tskaltubo" (WB)	18.0	3.5	3.5	1.8	10.1%	51.9%	51.9%
24 14 03 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	4.5	0.0	0.0	0.0	0.0%		
24 14 03 06	Kheledula-Lajanuri-Oni (KfW)	5.4	0.0	0.0	0.0	0.0%		
24 15	Improvement of the electricity and natural gas supply to the population	62.8	15.3	51.3	51.3	81.6%	335.0%	99.9%
24 16	Support to Professional Education in Navy and Marine Transportation	0.4	0.4	0.4	0.4	102.5%	117.1%	117.1%
24 17	Land Parcel Buy Out Currently Kept in Private Ownership along Marabda-Akhalkalaki-Kartsakhi for the Construction of Baku-Tbilisi-Kars Railway	0.2	0.2	0.2	0.2	76.8%	76.8%	76.8%
24 18	Measures connected with Recognized Liabilities in Terms of Bilateral Contract	3.7	1.5	0.6	0.0	0.0%	0.0%	0.0%
24 19	Regulation and Implementation Measurements of Supervisor Field on Market	0.7	0.6	0.6	0.3	48.0%	53.0%	53.0%
24 25	Implementation of quarantine and other measures related to the new coronavirus	45.0	40.2	61.2	50.2	111.6%	124.9%	82.1%
<b>25 00</b>	<b>Ministry of Regional Development and Infrastructure of Georgia</b>	<b>1,820.3</b>	<b>1,376.7</b>	<b>1,380.7</b>	<b>1,479.4</b>	<b>81.3%</b>	<b>107.5%</b>	<b>107.2%</b>
25 01	Development and Management of Regions and Infrastructure Development Policy	7.0	5.5	5.4	5.1	72.0%	92.1%	93.4%
25 02	Measures for the Improvement of Road Infrastructure	1,197.8	901.5	946.2	1,013.9	84.6%	112.5%	107.2%
25 02 01	Highways program management	7.2	5.2	5.2	5.1	71.8%	97.9%	99.2%
25 02 02	Road construction and maintenance	571.5	422.7	367.0	372.2	65.1%	88.0%	101.4%
25 02 03	Express highways construction	619.2	473.5	574.0	636.6	102.8%	134.4%	110.9%
25 03	Rehabilitation of Regional and Municipal Infrastructure	217.8	165.8	165.0	169.6	77.9%	102.3%	102.8%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	206.4	167.3	157.4	182.4	88.3%	109.0%	115.8%
25 05	Solid Waste Management Program	19.2	16.5	14.8	17.2	89.6%	104.4%	116.1%
25 06	Support to IDPs	30.0	21.0	17.0	17.0	56.7%	81.0%	100.0%
25 07	Construction and Rehabilitation of General Educational Infrastructure	142.0	99.2	74.9	74.3	52.3%	74.9%	99.2%
<b>26 00</b>	<b>Ministry of Justice of Georgia</b>	<b>224.0</b>	<b>177.7</b>	<b>183.4</b>	<b>158.1</b>	<b>70.6%</b>	<b>89.0%</b>	<b>86.2%</b>
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	25.6	22.3	29.2	24.5	95.9%	110.3%	83.9%
26 02	Establishment of Penitentiary system with International Standards	152.5	116.8	113.1	105.1	68.9%	90.0%	92.9%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	124.0	95.2	91.8	86.0	69.3%	90.3%	93.7%
26 02 02	Provision of equivalent medical services to accused and convicts	7.5	5.2	6.0	5.4	71.5%	104.0%	90.1%
26 02 03	Improving the infrastructure of Penitentiary system	21.0	16.4	15.3	13.7	65.4%	83.7%	89.5%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	5.9	4.4	4.4	4.1	70.1%	93.6%	93.6%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	2.5	2.0	1.5	1.3	51.7%	63.2%	85.3%
26 05	Development of Electronic Governance	2.5	2.2	2.2	2.4	93.5%	108.5%	109.7%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	6.4	5.3	6.4	6.0	93.3%	112.5%	93.5%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	7.6	6.6	6.6	5.7	75.0%	86.7%	86.7%

26 08	Service Development and Accessibility of the LEPL - National Agency of Public Registry	7.4	6.4	7.1	5.5	75.0%	86.1%	77.9%
26 09	Development of Land Market in Georgia (WB)	13.5	11.7	11.7	1.0	7.6%	8.8%	8.8%
26 11	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	1.2	2.4			201.3%
<b>27 00</b>	<b>Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia</b>	<b>5,515.0</b>	<b>4,267.5</b>	<b>4,391.5</b>	<b>4,126.7</b>	<b>74.8%</b>	<b>96.7%</b>	<b>94.0%</b>
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	58.4	45.6	48.3	47.0	80.5%	103.1%	97.4%
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	10.8	8.7	11.1	8.8	81.4%	101.5%	79.1%
27 01 02	Medical Activity Regulatory Program	4.5	3.4	3.4	3.1	69.2%	90.0%	90.0%
27 01 03	Disease Control and Epidemiological Security Program Management	11.3	8.3	8.5	14.3	126.4%	171.4%	167.4%
27 01 04	Social and health care program management	21.6	16.4	12.6	11.1	51.5%	67.6%	88.3%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	1.1	0.8	4.0	3.4	312.1%	421.5%	85.5%
27 01 06	Emergency Coordination and Emergency Assistance Management	4.4	4.2	4.2	2.8	65.1%	67.8%	67.8%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	4.1	3.1	3.5	3.0	74.4%	97.3%	86.7%
27 01 08	Management of employment promotion services	0.7	0.6	0.6	0.3	36.9%	41.4%	41.4%
27 01 09	Management of State Health Care Programs	0.0	0.0	0.3	0.2			63.6%
27 02	Social Protection of Population	3,911.8	2,989.4	3,059.0	2,929.3	74.9%	98.0%	95.8%
27 02 01	Provision of Pension for Population	2,230.0	1,672.1	1,662.0	1,662.0	74.5%	99.4%	100.0%
27 02 02	Social Assistance for Targeted Groups of Population	793.0	596.5	591.7	591.2	74.6%	99.1%	99.9%
27 02 03	Social Rehabilitation and Childcare	37.4	28.1	24.9	23.0	61.6%	82.1%	92.6%
27 02 04	Social Benefits at Highland settlements	64.1	45.1	44.0	43.4	67.7%	96.3%	98.6%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	7.3	5.4	5.5	5.0	68.1%	92.3%	90.6%
27 02 06	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus	780.0	642.2	730.8	604.8	77.5%	94.2%	82.8%
27 02 06 01	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus (subsidy for utility bills)	170.0	170.0	172.9	172.8	101.6%	101.6%	99.9%
27 02 06 02	Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19) (Financial Assistance / Compensation for Vulnerable Groups)	85.0	79.2	79.2	74.7	87.9%	94.3%	94.3%
27 02 06 03	Mitigation of damage caused by New Coronavirus (SARS-COV-2) infection (COVID-19) (financial assistance / compensation for employees and the self-employed)	525.0	393.0	302.2	180.8	34.4%	46.0%	59.8%
27 02 06 04	Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19) (one-time social assistance for children under 18 years)	0.0	0.0	176.5	176.5			100.0%
27 03	Healthcare Services to Population	1,366.3	1,084.7	1,139.3	1,085.8	79.5%	100.1%	95.3%
27 03 01	Universal Healthcare services to population	802.1	663.4	748.4	744.3	92.8%	112.2%	99.4%
27 03 02	Public Health Care	90.4	72.2	67.1	67.9	75.1%	94.0%	101.2%
27 03 02 01	Early detection of the Disease and Screening	2.8	2.0	2.3	2.1	75.6%	108.6%	93.7%
27 03 02 02	Immunization	23.0	22.6	21.2	14.3	62.0%	63.1%	67.4%
27 03 02 03	Epidemiological Surveillance	1.7	1.3	2.0	1.3	74.9%	98.0%	63.2%
27 03 02 04	Safe Blood	3.9	2.7	3.6	3.5	90.9%	132.0%	98.8%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.2	0.2	0.2	63.4%	82.4%	82.4%
27 03 02 06	Tuberculosis Management	16.9	12.3	10.7	14.8	87.9%	120.3%	138.3%
27 03 02 07	HIV / AIDS Management	13.5	9.2	7.1	14.8	109.7%	160.4%	209.3%
27 03 02 08	Maternal and Child Health	8.0	6.1	5.2	4.7	58.7%	77.5%	90.1%

27 03 02 09	Treatment of Drug-addicted patients	12.2	9.2	8.6	7.3	59.7%	78.8%	84.2%
27 03 02 10	Support of Health Care	1.2	1.2	0.7	0.3	28.0%	29.2%	51.8%
27 03 02 11	Management of Hepatitis C	7.0	5.5	5.6	4.7	66.6%	84.4%	82.9%
27 03 03	Provision Of Medical Services To The Population In Priority Areas	470.6	346.1	320.9	271.1	57.6%	78.3%	84.5%
27 03 03 01	Mental Health	27.5	20.6	20.5	19.2	69.7%	93.2%	93.5%
27 03 03 02	Management of Diabetes	15.0	14.2	14.7	12.3	82.0%	86.9%	83.8%
27 03 03 03	Oncohematology Service for children	2.0	1.5	1.5	1.5	75.0%	100.0%	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	38.6	27.5	27.5	26.8	69.3%	97.3%	97.3%
27 03 03 05	Palliative care of incurable patients	2.3	2.0	3.8	2.5	110.4%	125.5%	67.5%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	11.2	9.4	9.7	9.5	84.8%	100.8%	97.9%
27 03 03 07	Provision of primary and emergency medical care	114.0	82.2	83.9	72.4	63.5%	88.0%	86.2%
27 03 03 08	Referral Services	20.0	15.6	26.3	21.5	107.4%	137.4%	81.6%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.7	0.5	0.2	22.8%	33.3%	47.1%
27 03 03 11	Management of New Coronavirus Disease – COVID-19	239.0	172.5	132.5	105.2	44.0%	61.0%	79.4%
27 03 04	Postgraduate Medical Education	0.5	0.3	0.31	0.05	9.2%	14.9%	14.9%
27 03 05	Management of state clinics	2.7	2.7	2.7	2.5	95.5%	95.5%	95.5%
27 04	Rehabilitation and Equipment of Healthcare Facilities	85.0	63.6	62.3	15.3	18.0%	24.1%	24.6%
27 05	Reform Agenda of Labor and Employment System	6.0	4.1	2.5	1.3	21.7%	32.0%	52.0%
27 06	Support of IDPS and Migrants;	87.5	80.1	80.1	47.9	54.7%	59.8%	59.8%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.5	0.38	0.01	1.9%	2.7%	3.3%
27 06 02	Management of Eco-Migrant Migration	5.0	4.2	4.2	1.3	25.5%	30.7%	30.7%
27 06 03	Taking care and Improving the Living Conditions of Internally Displaced Persons - IDP Families	81.0	75.2	74.6	30.6	37.8%	40.8%	41.1%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	0.02	0.01	12.6%	14.0%	48.8%
27 06 05	Livelihood Program	0.8	0.2	0.4	0.1	11.8%	42.0%	26.7%
27 06 06	Economic Partnership, Housing and Social Infrastructure for Internally Displaced Persons and Host Communities (KfW)	0.0	0.0	0.6	15.8			2729.2%
<b>28 00</b>	<b>Ministry of Foreign Affairs of Georgia</b>	<b>156.0</b>	<b>121.4</b>	<b>121.6</b>	<b>113.1</b>	<b>72.5%</b>	<b>93.1%</b>	<b>93.0%</b>
28 01	Foreign Policy Implementation	155.2	120.8	120.9	112.6	72.6%	93.2%	93.1%
28 01 01	Foreign Policy Planning and Management	145.2	111.3	111.4	107.0	73.7%	96.2%	96.1%
28 01 02	Securing Financial Obligations In International Organizations	6.3	6.3	6.3	3.8	60.3%	60.7%	60.7%
28 01 03	Translation and certification of international agreements and other documents	0.1	0.1	0.1	0.1	68.8%	85.9%	85.9%
28 01 04	Diasporal Politics	2.7	2.5	2.5	0.8	29.2%	31.5%	31.5%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	0.9	0.7	0.7	0.9	104.2%	129.8%	129.8%
28 02	Advancement of Staff Qualifications in International Relations	0.9	0.6	0.6	0.5	60.0%	81.4%	80.8%
<b>29 00</b>	<b>Ministry of Defence of Georgia</b>	<b>805.0</b>	<b>615.4</b>	<b>605.7</b>	<b>599.1</b>	<b>74.4%</b>	<b>97.4%</b>	<b>98.9%</b>
29 01	Management of Defence	327.3	247.0	259.2	261.1	79.8%	105.7%	100.7%
29 02	Vocational Military Education	51.6	39.7	38.1	37.4	72.4%	94.1%	98.2%
29 03	Healthcare and Social Security	58.4	46.2	44.6	43.7	74.9%	94.6%	98.0%
29 04	Management, Control, Telecommunication and Computer Systems	9.8	8.9	4.2	4.0	40.6%	44.4%	94.1%

29 05	Development of Infrastructure	80.0	55.0	42.9	42.7	53.4%	77.6%	99.5%
29 06	International Peacekeeping Missions	41.9	33.4	34.0	33.3	79.7%	99.9%	98.0%
29 07	Scientific Research and Development of Military Production and Manufacturing	33.5	27.0	25.1	24.7	73.7%	91.6%	98.3%
29 08	Preservation/Development of Defence capability	41.6	25.5	36.5	36.5	87.8%	143.0%	100.0%
29 09	Provision of Logistics	156.0	127.6	116.0	115.7	74.2%	90.6%	99.7%
29 10	Capacity Building of Defence Forces of Georgia (SG)	5.0	5.0	5.0	0.0	0.0%	0.0%	0.0%
<b>30 00</b>	<b>Ministry of Internal Affairs of Georgia</b>	<b>760.0</b>	<b>564.3</b>	<b>564.3</b>	<b>535.8</b>	<b>70.5%</b>	<b>95.0%</b>	<b>95.0%</b>
30 01	Public Order and Development of International Cooperation	574.8	425.5	411.9	390.2	67.9%	91.7%	94.7%
30 02	Protection of the State Border	90.9	68.2	76.2	72.8	80.1%	106.7%	95.5%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	10.7	7.8	7.8	7.0	65.2%	88.6%	88.6%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	6.9	4.9	4.9	3.9	56.1%	79.2%	79.2%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.1	2.9	4.7	4.1	100.5%	142.9%	87.8%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	72.6	55.0	58.7	57.9	79.7%	105.2%	98.5%
<b>31 00</b>	<b>Ministry of Environmental Protection and Agriculture of Georgia</b>	<b>476.9</b>	<b>393.7</b>	<b>400.9</b>	<b>312.5</b>	<b>65.5%</b>	<b>79.4%</b>	<b>78.0%</b>
31 01	Environmental Protection and Agriculture Development Program	11.2	8.3	7.7	7.9	70.7%	94.8%	102.7%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	9.5	7.2	6.6	6.2	65.1%	86.8%	93.9%
31 01 02	Activities on Environmental Impact Assessment	0.6	0.4	0.4	0.4	67.8%	96.9%	96.9%
31 01 03	Popularization of Georgian agro-food products	0.8	0.5	0.5	0.5	64.2%	99.8%	99.8%
31 01 04	Biodiversity Protection measures	0.2	0.2	0.1	0.8	342.5%	342.5%	589.2%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	36.1	30.6	26.9	20.7	57.4%	67.5%	76.8%
31 03	Development of Viticulture and Wine-Making	80.0	77.6	77.8	32.6	40.8%	42.0%	41.9%
31 04	Implementation of Scientific Research Studies in Agriculture	6.6	5.7	6.1	5.2	78.5%	90.4%	85.1%
31 05	Common Agro Project	211.8	174.7	187.3	158.9	75.0%	91.0%	84.9%
31 05 01	Management of the Agriculture projects	9.3	7.6	7.8	7.7	82.6%	100.6%	98.8%
31 05 02	Preferential Agro Credits	74.0	49.2	53.1	52.5	71.0%	106.8%	98.9%
31 05 03	Agro-Insurance	9.0	6.8	5.8	5.5	60.9%	81.2%	95.3%
31 05 04	Plant the future	13.0	9.8	15.2	15.1	116.1%	154.8%	99.6%
31 05 05	Georgian Tea	0.5	0.5	0.49	0.02	4.6%	4.7%	4.7%
31 05 06	Co-financing of agricultural processing enterprises	12.0	9.6	9.3	5.6	46.4%	57.9%	59.7%
31 05 07	Registration Project for Farms/Farmers	0.3	0.2	0.2	0.1	48.9%	65.2%	65.2%
31 05 08	Harvesting Agricultural Machinery Co-financing Program	5.0	4.0	1.7	1.2	24.2%	30.3%	71.3%
31 05 09	Project Technical Support Program	1.5	1.1	0.33	0.05	3.1%	4.2%	14.4%
31 05 10	Support of Beekeeping Agricultural Cooperatives	0.1	0.1	0.1	0.1	107.0%	107.0%	100.0%
31 05 11	Infrastructural development of agricultural cooperatives	4.5	4.2	8.9	1.8	39.0%	41.4%	19.8%
31 05 12	Development Support of Agro sector	12.6	11.6	14.2	9.4	74.8%	81.0%	66.5%
31 05 12 01	Agricultural Modernization, Market Access and Sustainability Project (GEF, IFAD)	5.8	5.8	6.8	5.3	91.9%	91.9%	78.4%
31 05 12 02	Agricultural Modernization, Market Access and Sustainability Project Grant Component (GEF, IFAD)	2.8	2.8	4.2	3.5	125.8%	125.8%	83.9%

31 05 12 03	Breastfeeding Modernization and Market Access Program (DiMMA) (IFAD)	4.0	3.0	3.2	0.6	14.3%	18.8%	18.0%
31 05 18	Agricultural support measures resulting from New Coronavirus– COVID-19	70.0	70.0	70.0	59.7	85.3%	85.3%	85.3%
31 05 19	Support program for the realization of non-standard apple harvest	0.0	0.0	0.3	0.2			55.0%
31 06	Modernization of Irrigation Systems	75.7	53.1	50.5	47.0	62.1%	88.5%	93.0%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	36.0	22.1	19.1	19.1	53.1%	86.4%	100.0%
31 06 02	Ongoing technical operation of the amelioration infrastructure	19.0	15.5	18.5	18.5	97.4%	119.4%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	20.7	15.5	12.9	9.4	45.4%	60.7%	72.6%
31 07	Environmental Surveillance	15.8	12.7	13.4	11.4	71.7%	89.1%	84.4%
31 08	Establishment and Management of the Protected Areas System	13.0	11.1	11.1	10.8	82.8%	97.4%	97.4%
31 09	Establishment and Management of Forestry System	13.5	11.0	10.5	6.4	47.1%	57.9%	60.4%
31 10	Formation and Governance of Agency of Wildlife	1.7	1.0	1.0	1.0	57.7%	94.1%	94.1%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	3.5	2.2	2.4	2.3	65.5%	107.0%	97.7%
31 12	Protection of Nuclear and Radioactive Security	1.0	0.8	0.8	0.7	73.0%	88.6%	88.5%
31 13	Monitoring, Projections and Prevention of Environmental Protection	1.3	0.4	0.9	1.8	135.2%	418.9%	205.6%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	4.6	3.5	3.5	5.2	113.6%	148.7%	148.7%
31 15	National Program of Monitoring the sustainable land management and land use	1.1	0.9	0.9	0.7	61.0%	76.5%	76.5%
<b>32 00</b>	<b>Ministry of Education, Science, Culture and Sport of Georgia</b>	<b>1,538.8</b>	<b>1,179.0</b>	<b>1,186.1</b>	<b>1,165.1</b>	<b>75.7%</b>	<b>98.8%</b>	<b>98.2%</b>
32 01	Development of Public Policy of Education, Science, Culture and Sports; Program Management	33.3	26.6	23.2	22.6	67.9%	85.0%	97.4%
32 02	Pre-school and General Education	906.9	679.1	690.8	686.6	75.7%	101.1%	99.4%
32 02 01	General educational school funding	788.0	567.5	594.3	594.3	75.4%	104.7%	100.0%
32 02 02	Support Teachers' professional development	9.3	8.5	6.8	6.8	73.6%	79.6%	100.6%
32 02 03	Provision of safe educational environment	17.2	14.2	12.9	12.8	74.4%	90.4%	99.5%
32 02 03 01	Administration of Safe Educational Environment Program	2.2	1.8	1.7	1.7	75.0%	94.6%	98.5%
32 02 03 02	Provision of safe educational environment	15.0	12.4	11.2	11.2	74.3%	89.8%	99.6%
32 02 04	Encouraging successful pupils	0.1	0.2	0.3	0.3	181.1%	163.7%	82.8%
32 02 05	Providing educational and living conditions for especially talented pupils	0.2	0.2	0.2	0.1	40.9%	54.5%	54.5%
32 02 06	Providing pupils with textbooks	26.0	22.5	20.5	20.2	77.8%	89.9%	99.0%
32 02 07	Relax and learn together	0.1	0.1	0.02	0.02	13.9%	13.9%	100.0%
32 02 08	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.2	3.1	3.1	3.1	74.5%	100.1%	99.9%
32 02 09	Access to general education for accused and convicted persons	0.2	0.2	0.2	0.2	73.6%	95.8%	94.8%
32 02 10	Development and facilitation of the implementation of the National Curriculum	0.3	0.2	0.2	0.2	71.3%	93.8%	93.8%
32 02 11	Providing transportation for public school students	15.3	13.9	11.7	8.5	55.8%	61.5%	72.8%
32 02 12	Program "My First Computer"	31.4	31.4	31.4	31.4	100.0%	100.0%	100.0%
32 02 13	Promoting General Education	0.9	0.9	0.9	0.7	73.1%	73.2%	75.3%
32 02 14	Promoting General Education Reform	13.7	16.3	8.4	8.0	58.7%	49.4%	96.2%
32 03	Vocational Education	46.5	34.7	32.5	30.3	65.1%	87.3%	93.0%
32 03 01	Promoting the Development of Vocational Education	44.6	32.8	31.0	28.7	64.3%	87.5%	92.6%
32 03 02	Access to vocational education for convicts and ex-prisoners	0.01	0.01	0.01	0.01	93.8%	93.8%	93.8%

32 03 03	Vocational training of ethnic minorities	1.9	1.9	1.6	1.6	82.7%	84.3%	101.0%
32 04	Higher Education	142.0	101.8	108.4	112.6	79.3%	110.5%	103.8%
32 04 01	Exams organization	12.8	12.3	12.6	12.4	96.8%	100.5%	98.1%
32 04 02	State education, master grants and youth promotion	111.2	73.6	82.8	82.8	74.5%	112.5%	100.0%
32 04 03	Promoting Higher Education	0.2	0.2	0.2	0.1	77.0%	77.3%	77.3%
32 04 04	Promoting Education Abroad	4.8	5.9	2.4	2.3	48.3%	39.8%	96.0%
32 04 05	Promotion of Higher Education Institutions	13.0	9.9	10.4	14.9	114.6%	150.8%	144.0%
32 05	Support to Scientific Research and Studies	57.3	50.7	46.8	45.5	79.4%	89.8%	97.3%
32 05 01	Promotion of Scientific Grants and Scientific Research	28.1	27.9	27.2	27.1	96.8%	97.4%	99.6%
32 05 02	Programs of Scientific Institutions	5.8	4.5	4.1	4.0	68.4%	88.4%	97.6%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.1	0.8	0.8	0.8	74.8%	98.8%	98.8%
32 05 04	Promotion of Scientific Research	22.3	17.4	14.5	13.6	60.9%	78.1%	93.3%
32 05 05	Popularization of science	0.1	0.1	0.1	0.0	0.0%	0.0%	0.0%
32 06	Inclusive Education	20.2	16.6	16.1	15.6	77.3%	93.8%	96.7%
32 07	Development of Infrastructure	119.2	83.9	100.6	97.9	82.1%	116.6%	97.3%
32 07 01	Development of infrastructure of general education institutions	61.2	47.3	43.4	43.3	70.8%	91.5%	99.8%
32 07 02	Development of infrastructure of vocational education institutions	19.0	13.7	15.4	15.2	80.2%	111.0%	99.2%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	1.2	1.2	1.7	1.6	138.8%	138.8%	96.3%
32 07 04	Development of infrastructure of higher education and scientific institutions	5.0	3.0	4.5	4.3	86.4%	144.0%	96.8%
32 07 05	Development of Public School Operation and Maintenance System	2.9	2.7	7.0	5.2	179.7%	191.1%	74.6%
32 07 06	Support for Investment and Infrastructural Projects in Culture	10.0	7.8	3.1	2.6	25.9%	33.3%	84.0%
32 07 07	Support for investments and infrastructure projects in sports	20.0	8.3	25.6	25.6	128.0%	310.4%	99.9%
32 08	Facilitation of Sport's and Art's Institutions	6.8	5.1	4.5	4.4	64.5%	85.7%	96.2%
32 09	Facilitation of Development of Culture	70.9	57.6	54.0	48.9	68.9%	84.8%	90.6%
32 10	Protection of Cultural Heritage and Museum System Improvement	22.5	16.3	16.9	15.4	68.6%	94.4%	91.2%
32 11	Development and Popularization of Mass and High Achievements in Sports	84.3	83.5	69.4	67.1	79.6%	80.4%	96.7%
32 12	Social Security and Assistance Events for Public Figures of Sports and Culture	13.9	11.8	11.7	13.9	100.1%	118.5%	119.3%
32 13	Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)	5.0	4.5	4.7	0.5	10.8%	12.0%	11.6%
32 14	Vocational Education I (KfW)	3.7	0.4	0.2	0.2	4.1%	37.9%	64.5%
32 15	Applied Scientific Research Grant Program (IBRD)	6.3	6.3	6.3	3.6	57.2%	57.2%	57.2%
<b>33 00</b>	<b>Prosecutor's Office of Georgia</b>	<b>41.3</b>	<b>29.6</b>	<b>29.6</b>	<b>26.0</b>	<b>63.1%</b>	<b>88.0%</b>	<b>88.0%</b>
<b>34 00</b>	<b>Georgian Intelligence Service</b>	<b>13.5</b>	<b>10.0</b>	<b>10.0</b>	<b>9.4</b>	<b>69.5%</b>	<b>93.8%</b>	<b>93.8%</b>
<b>35 00</b>	<b>LEPL - Civil Service Bureau</b>	<b>1.3</b>	<b>1.0</b>	<b>1.0</b>	<b>1.2</b>	<b>86.2%</b>	<b>115.1%</b>	<b>115.1%</b>
<b>36 00</b>	<b>LEPL - Legal Aid Service</b>	<b>6.8</b>	<b>5.3</b>	<b>5.3</b>	<b>4.7</b>	<b>69.7%</b>	<b>89.6%</b>	<b>89.6%</b>
<b>37 00</b>	<b>LEPL - State Office of Veterans' Affairs</b>	<b>7.4</b>	<b>5.8</b>	<b>5.8</b>	<b>5.1</b>	<b>69.1%</b>	<b>88.0%</b>	<b>88.0%</b>
<b>38 00</b>	<b>LEPL – Financial Monitoring Service of Georgia</b>	<b>2.2</b>	<b>1.7</b>	<b>1.7</b>	<b>1.5</b>	<b>67.5%</b>	<b>87.5%</b>	<b>87.5%</b>
<b>39 00</b>	<b>Solidarity Fund of Georgia</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>68.1%</b>	<b>90.8%</b>	<b>90.8%</b>
<b>40 00</b>	<b>Special State Protection Service of Georgia</b>	<b>57.8</b>	<b>44.7</b>	<b>44.7</b>	<b>39.1</b>	<b>67.7%</b>	<b>87.6%</b>	<b>87.6%</b>
40 01	Provision of Security for Individuals and Facilities Subject to Protection	49.9	38.0	38.4	34.5	69.2%	90.8%	89.9%

40 02	Maintenance of Public Facilities	7.9	6.7	6.3	4.6	58.3%	69.2%	73.6%
40 03	LEPL - Governmental Special Communications Agency	0.0	0.0	0.01	0.01			45.6%
<b>41 00</b>	<b>Public Defender Office (Ombudsman) of Georgia</b>	<b>7.0</b>	<b>5.6</b>	<b>5.6</b>	<b>4.7</b>	<b>67.8%</b>	<b>85.1%</b>	<b>85.1%</b>
<b>42 00</b>	<b>LEPL – Public Broadcaster</b>	<b>68.7</b>	<b>59.5</b>	<b>59.5</b>	<b>59.7</b>	<b>86.9%</b>	<b>100.3%</b>	<b>100.3%</b>
<b>43 00</b>	<b>LEPL – Competition Agency of Georgia</b>	<b>1.9</b>	<b>1.7</b>	<b>1.7</b>	<b>1.4</b>	<b>70.1%</b>	<b>80.3%</b>	<b>80.3%</b>
<b>44 00</b>	<b>The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia</b>	<b>2.5</b>	<b>1.9</b>	<b>1.9</b>	<b>1.8</b>	<b>72.3%</b>	<b>94.3%</b>	<b>93.8%</b>
<b>45 00</b>	<b>Patriarchate of Georgia</b>	<b>25.0</b>	<b>20.3</b>	<b>20.6</b>	<b>19.1</b>	<b>76.6%</b>	<b>94.1%</b>	<b>93.0%</b>
45 01	Grant Financing for Religious Education	14.7	11.9	11.9	10.7	72.5%	89.6%	89.6%
45 02	Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli, Legal Entity of Private Law	0.6	0.5	0.5	0.5	72.7%	99.8%	99.8%
45 03	Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy, Legal Entity of Private Law	1.8	1.5	1.5	1.3	74.3%	88.8%	88.8%
45 04	Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care, Legal Entity of Private Law	0.7	0.6	0.6	0.6	80.6%	100.0%	100.0%
45 05	Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr, Legal Entity of Private Law	0.3	0.2	0.2	0.2	76.2%	100.0%	100.0%
45 06	Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called, Legal Entity of Private Law	0.9	0.7	0.7	0.7	75.0%	100.0%	100.0%
45 07	Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda, Legal Entity of Private Law	0.2	0.2	0.2	0.2	73.4%	97.9%	97.9%
45 08	Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called, Legal Entity of Private Law	1.9	1.5	1.7	1.7	87.3%	116.5%	100.0%
45 09	Grant Financing for the University of the Patriarchy of Georgia Named After Abuseridze of Lakeland, Legal Entity of Private Law	1.8	1.4	1.4	1.4	79.8%	100.0%	100.0%
45 10	Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing, Legal Entity of Private Law	0.1	0.1	0.1	0.1	90.0%	100.0%	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	0.8	0.8	100.0%	100.0%	100.0%
45 12	Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy, Legal Entity of Private Law	0.5	0.5	0.5	0.5	94.3%	94.3%	94.3%
45 13	Education, Arts and Recreation Centre of Poti, Legal Entity of Private Law	0.7	0.6	0.6	0.6	92.2%	100.0%	100.0%
<b>46 00</b>	<b>LEPL - Levan Samkharauli National Forensics Bureau</b>	<b>7.0</b>	<b>5.2</b>	<b>5.7</b>	<b>4.2</b>	<b>60.3%</b>	<b>81.4%</b>	<b>74.3%</b>
<b>47 00</b>	<b>LEPL - National Statistics Office of Georgia, GeoStat</b>	<b>10.1</b>	<b>8.2</b>	<b>8.2</b>	<b>7.0</b>	<b>69.7%</b>	<b>85.6%</b>	<b>85.6%</b>
47 01	Planning and Management of Statistics	5.6	4.4	4.4	3.8	68.0%	86.6%	86.0%
47 02	Public Program of Statistics	4.6	3.9	3.8	3.3	71.7%	84.5%	85.2%
<b>48 00</b>	<b>LEPL - Georgian National Academy of Science</b>	<b>4.3</b>	<b>3.2</b>	<b>3.2</b>	<b>3.0</b>	<b>71.3%</b>	<b>94.5%</b>	<b>94.5%</b>
<b>49 00</b>	<b>Georgian Chamber of Commerce and Industry</b>	<b>1.4</b>	<b>1.3</b>	<b>1.3</b>	<b>1.1</b>	<b>77.0%</b>	<b>84.4%</b>	<b>84.4%</b>
<b>50 00</b>	<b>LEPL-State Agency for Religious Issues</b>	<b>5.3</b>	<b>4.1</b>	<b>4.1</b>	<b>4.0</b>	<b>75.7%</b>	<b>97.8%</b>	<b>97.8%</b>
<b>51 00</b>	<b>State Inspector Service</b>	<b>7.0</b>	<b>5.6</b>	<b>5.6</b>	<b>3.6</b>	<b>51.4%</b>	<b>64.9%</b>	<b>64.9%</b>
<b>52 00</b>	<b>LEPL - State Language Department</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>	<b>0.3</b>	<b>70.9%</b>	<b>85.1%</b>	<b>85.1%</b>
<b>53 00</b>	<b>LEPL - Public Private Partnership Center</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>70.9%</b>	<b>73.1%</b>	<b>73.1%</b>
<b>54 00</b>	<b>LEPL - Youth Center</b>	<b>3.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.3</b>	<b>66.7%</b>	<b>93.0%</b>	<b>93.0%</b>
<b>55 00</b>	<b>Office of the National Security Council</b>	<b>2.5</b>	<b>2.4</b>	<b>2.4</b>	<b>1.6</b>	<b>65.4%</b>	<b>69.1%</b>	<b>69.1%</b>
<b>56 00</b>	<b>Expenditures of General-State Importance</b>	<b>3,027.3</b>	<b>2,180.4</b>	<b>2,113.5</b>	<b>1,870.0</b>	<b>61.8%</b>	<b>85.8%</b>	<b>88.5%</b>
56 01	External debt service and repayments	1,360.0	991.0	990.5	909.5	66.9%	91.8%	91.8%
56 02	Domestic debt service and repayments	448.0	366.0	366.0	340.5	76.0%	93.0%	93.0%

56 03	Liabilities regarding international financial organizations	10.0	3.5	4.0	4.0	40.0%	113.4%	99.6%
56 04	Transfers of autonomous republics and local self-government units	166.0	87.4	388.2	338.7	204.0%	387.5%	87.2%
56 04 01	Transfers to Autonomous Republics	9.0	7.0	7.0	7.0	77.8%	100.0%	100.0%
56 04 02	Transfers to local self-governing units	157.0	80.4	381.2	331.7	211.3%	412.5%	87.0%
56 05	Government Reserve Fund of Georgia	50.0	40.0	24.1	0.0	0.0%	0.0%	0.0%
56 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	20.0	5.6	4.9	1.8	9.0%	32.3%	37.2%
56 07	Regional Development Fund of Georgia	400.0	225.0	23.3	0.0	0.0%	0.0%	0.0%
56 08	Mountainous Community Development Fund	20.0	8.5	0.0	0.0	0.0%	0.0%	
56 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.2	0.15	0.01	3.5%	4.7%	4.7%
56 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.7	0.7	0.7	0.7	101.2%	105.4%	99.7%
56 11	Co-financing Cumulative Pension Schemes	200.0	150.0	157.5	157.5	78.8%	105.0%	100.0%
56 12	Financial support for planned reforms in municipalities in cooperation with international partners	13.0	6.5	6.5	0.5	3.6%	7.3%	7.3%
56 13	General-State Expenditures Financed by Donors	205.9	162.6	140.0	116.9	56.8%	71.9%	83.5%
56 13 01	Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase III (EU, KfW)	2.5	1.8	2.1	4.7	190.8%	253.6%	224.4%
56 13 02	Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW)	30.3	20.3	18.6	26.7	88.2%	131.6%	143.7%
56 13 03	Adjara Solid Waste Project (EBRD)	2.0	2.0	2.0	3.3	165.1%	165.1%	165.1%
56 13 04	Batumi Bus Project (E5P, EBRD)	4.2	4.2	4.2	0.0	0.0%	0.0%	0.0%
56 13 05	Tbilisi Bus Project (Phase II) (EBRD)	120.0	90.8	69.6	77.1	64.3%	85.0%	110.8%
56 13 06	Tbilisi Solid Waste Management Project (EBRD)	27.0	23.5	23.5	0.0	0.0%	0.0%	0.0%
56 13 08	Tbilisi Metro project (EBRD)	15.0	15.0	15.0	0.0	0.0%	0.0%	0.0%
56 13 09	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	5.0	5.0	5.0	5.0	100.3%	100.3%	100.3%
56 17	StopCoV Fund	133.5	133.5	7.8	0.0	0.0%	0.0%	0.0%
<b>58 00</b>	<b>LEPL - Kutaisi International University</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.4</b>			
<b>60 00</b>	<b>Millennium Fund; Legal Entity of Private Law</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>			
60 03	Millennium Innovation Competition	0.0	0.0	0.0	0.1			
<b>61 00</b>	<b>LEPL - the National Intellectual Property Center of Georgia – “Sakpatenti”</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.01</b>			
61 01	LEPL - the National Intellectual Property Center of Georgia – “Sakpatenti”	0.0	0.0	0.0	0.01			