



2021 Y.

# Monthly Review of 2021 State Budget Execution (January-April)

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Parliamentary Budget Office, 2021 Y.

## Main Indicators of the State Budget

According to the law of Georgia “on State Budget of Georgia 2021”, the planned annual **total revenues** were defined with the amount of 16,758.1 million GEL, while the planned annual **total expenditures** defined - 18,384.5 million GEL. In January-April 2021, the execution of total revenues amounted to 7,030.1 million GEL (42.0% of the annual plan) and exceeds the same indicator of previous year by 2,217.4 million GEL (by 46.1%), while execution of total expenditures was – 7,110.9 million GEL (38.7% of the annual plan) which exceeds the indicator of previous year January-April by 2,636.3 million GEL (by 58.9%).

Moreover, it needs to be mentioned that, high indicator of execution of total revenues and total expenditures in 4-month of 2021, is connected with Eurobonds<sup>1</sup> transactions that need to be covered by 2021. Namely, in April 2021, Incurrence of liabilities occurred with the amount of 1,713.1 million GEL with the aim of Eurobonds refinancing, from which, 1,706.7 million GEL was addressed in direction of payment of the main sum of Eurobonds to be covered in 2021.

The diagram below represents the 2012-2021 annual budget plans and 4-month performance indicators of the State Budget total revenues and total expenditures.

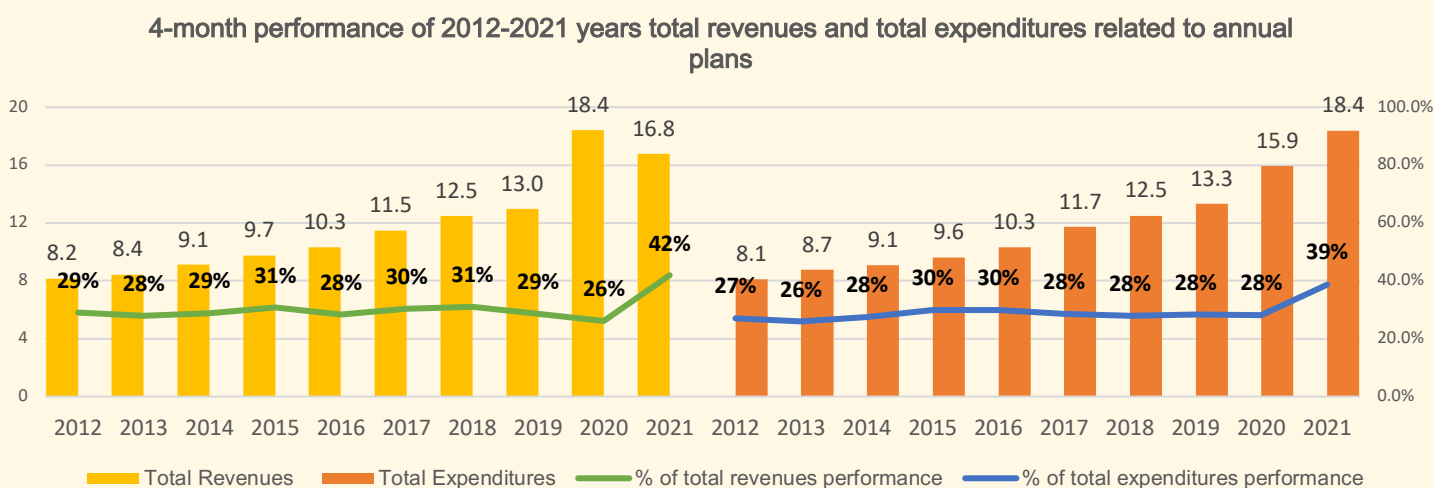


Diagram 1: 4-month performance of 2012-2021 years total revenues and total expenditures related to annual plans (billion GEL, %).

State Budget **total revenues** 6-month plan is determined by<sup>2</sup> 9,346.0 million GEL, whereas 4-month performance amounts to – 75.2%. Concerning the execution of total revenues according to components, components of Incurrence of liabilities and revenues indicators stand out with good performance level towards the 6-month plan, correspondingly amounting to 82.4% and 70.8% of the 6-month plan. Disposals of financial assets indicator stands out with relatively low performance level – 54.3% of 6-month plan. Whereas, as to the fourth component of total revenues, disposals of nonfinancial assets component is characterized with significant negative deviation and is determined by 34.7% of the 6-month plan.

State Budget **total expenditures** 6-month plan amounts to 10,231.1 million GEL, whereas 4-month performance amounts to 69.5% of 6-month plan. Concerning the performance of total expenditures according to components, the performance of the largest component – expenses – is estimated at 64.6% of 6-month plan. Component of reductions of liabilities stands out with high performance level with the amount of 93.1% of 6-month plan. Whereas, the components of acquisitions of nonfinancial assets and acquisitions of financial assets stand out with low performance level towards the 6-month plan, correspondingly, amounting to – 54.7% and 57.0%.

<sup>1</sup> 500 USD value 10-year securities released in 2011.

<sup>2</sup> Order №333 of the Minister of Finances of Georgia “On the approval of quarterly breakdown of Georgia's 2021 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2021 State Budget”, December 31, 2020.

| Title                            | 2021 annual plan | 6-month plan   | 4-month performance | 4-month /6-month plan | Title                               | 2021 annual plan | 6-month plan    | 4-month performance | 4-month /6-month plan |
|----------------------------------|------------------|----------------|---------------------|-----------------------|-------------------------------------|------------------|-----------------|---------------------|-----------------------|
| <b>Total revenues</b>            | <b>16,758.1</b>  | <b>9,346.0</b> | <b>7,030.1</b>      | <b>75.2%</b>          | <b>Total expenditures</b>           | <b>18,384.5</b>  | <b>10,231.1</b> | <b>7,110.9</b>      | <b>69.5%</b>          |
| Revenues                         | 11,179.2         | 5,427.0        | 3,844.2             | <b>70.8%</b>          | Expenses                            | 12,758.3         | 6,723.8         | 4,340.9             | <b>64.6%</b>          |
| Disposals of nonfinancial assets | 150.0            | 54.0           | 18.7                | <b>34.7%</b>          | Acquisitions of nonfinancial assets | 2,416.9          | 1,046.7         | 572.4               | <b>54.7%</b>          |
| Disposals of financial assets    | 150.0            | 55.8           | 30.3                | <b>54.3%</b>          | Acquisitions of financial assets    | 402.7            | 256.7           | 146.2               | <b>57.0%</b>          |
| Incurrence of liabilities        | 5,278.9          | 3,809.2        | 3,136.9             | <b>82.4%</b>          | Reductions of liabilities           | 2,806.6          | 2,204.0         | 2,051.5             | <b>93.1%</b>          |

Table 1: 4-month performance of state budget total revenues and total expenditures by components 2021 (million GEL, %).

In 4-month of 2021, the State Budget **gross operating balance**<sup>3</sup> was defined by -496.7 million GEL, whereas, **net lending/net borrowing balance**<sup>4</sup> amounted to – -1,050.4 million GEL. The diagram below represents 4-month gross operating and net lending/net borrowing balance dynamics in 2012-2021.

4-month Gross Operating Balance and Net Lending/Net Borrowing Balance 2012-2021 years

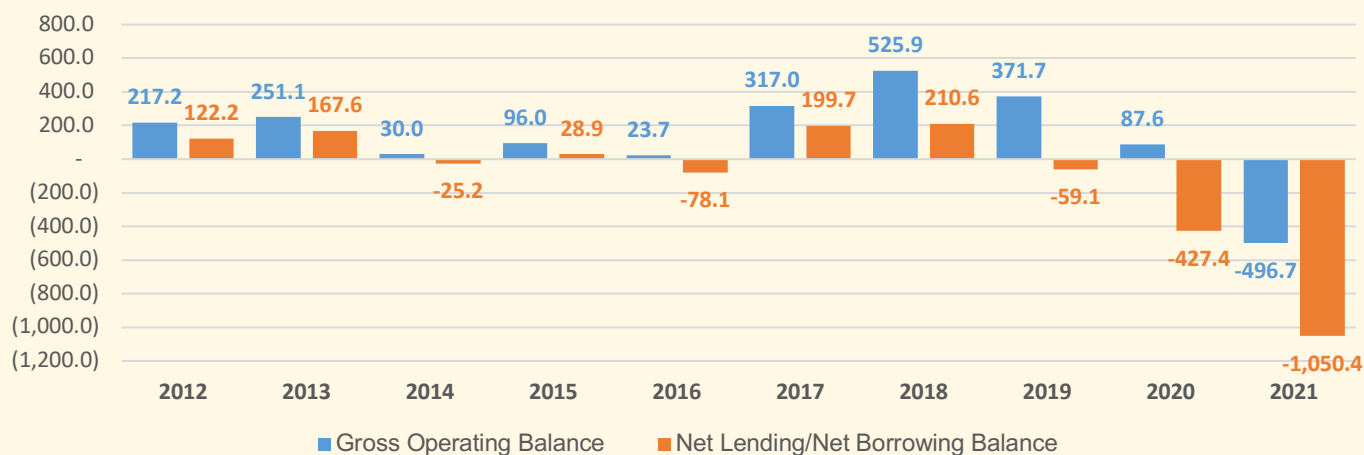


Diagram 2: 4-month gross operating balance and net lending/net borrowing balance of 2012-2021 (million GEL).

As to the **net change in the stock of cash**, at the beginning of the year, the adjusted State Budget balance was defined at 2,311.4 million GEL. With January-April total revenues and total expenditures taken into account, the net application in the stock of cash amounted to – 80.9 million GEL and by May the 1<sup>st</sup> of 2021 the State Budget balance was defined at - 2,230.5 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).

## April Indicators of the State Budget Execution

**Total revenues** of April 2021 amounted to - 2,690.5 million GEL, more than March indicator by 1,224.0 million GEL and more than the indicator of April of previous year by 1,614.2 million GEL. As to the **total expenditures** of April 2021, the amount is defined at 3,181.4 million GEL, which is more than March indicator by 1,740.0 million GEL, and exceeds the indicator of 2020 April by 2,169.5 million GEL. The high indicator of April total revenues and total expenditures is connected with transactions linked with Eurobonds to be covered in 2021. Namely, Incurrence of liabilities, with the amount of 1,713.1 million GEL, took place in April with the aim of refinancing the Eurobonds, from which - 1,706.7 million GEL was addressed to repayment of Eurobonds.

The diagram below presents 2019-2021 State Budget Total Revenues and Total Expenditures by months.

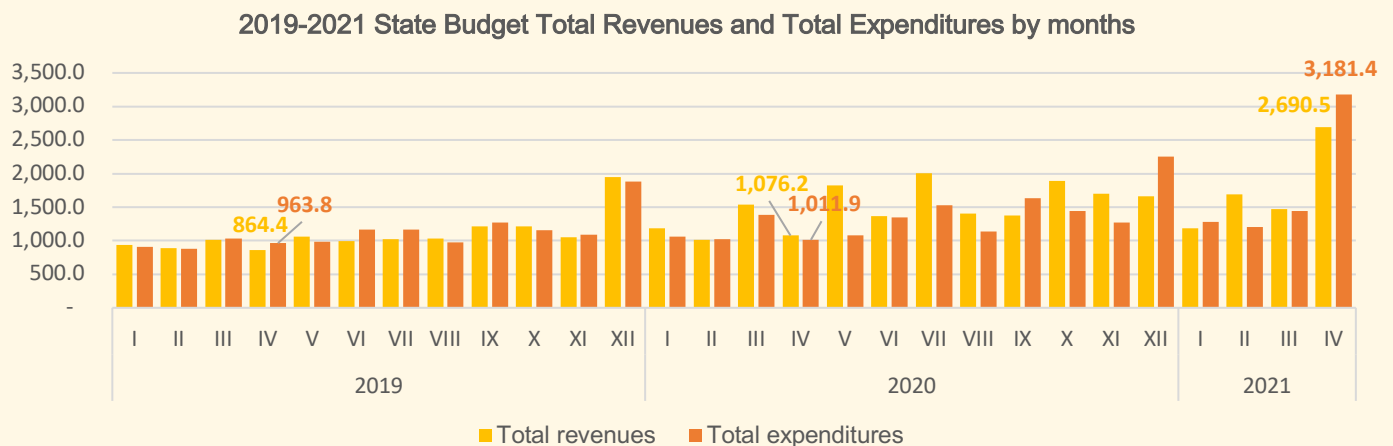


Diagram 3: 2019-2021 State Budget total revenues and total expenditures by months (million GEL).

As to the State Budget **total revenues** and **total expenditures** of April by components:

The formation of total revenues was generally implemented by Incurrence of liabilities (68.6%) and by revenues (31.0%). The indicator of disposals of financial assets amounted to 10.3 million GEL, whereas, 8.7 thousand GEL was received from the realization of nonfinancial assets.

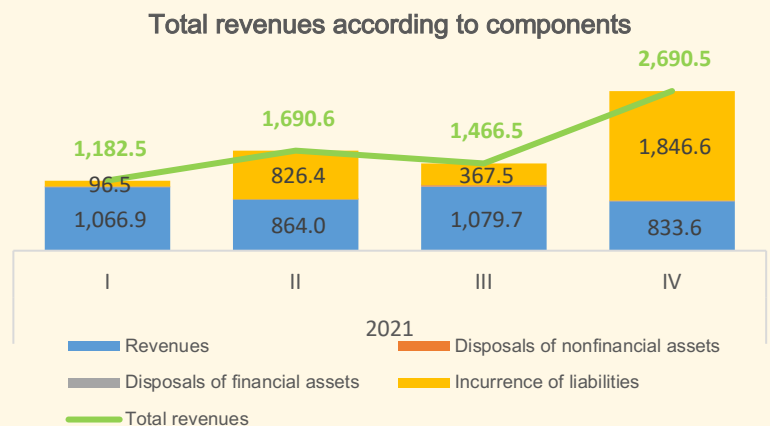


Diagram 4: Total revenues according to components (million GEL)

The performance of the expenses for April 2021 amounted to 1,238.1 million GEL; the performance of acquisitions of nonfinancial assets was defined at – 118.1 million GEL. Acquisitions of financial assets' performance was defined at – 70.1 million GEL, whereas, the performance of reductions of liabilities was defined at – 1,755.1 million GEL.

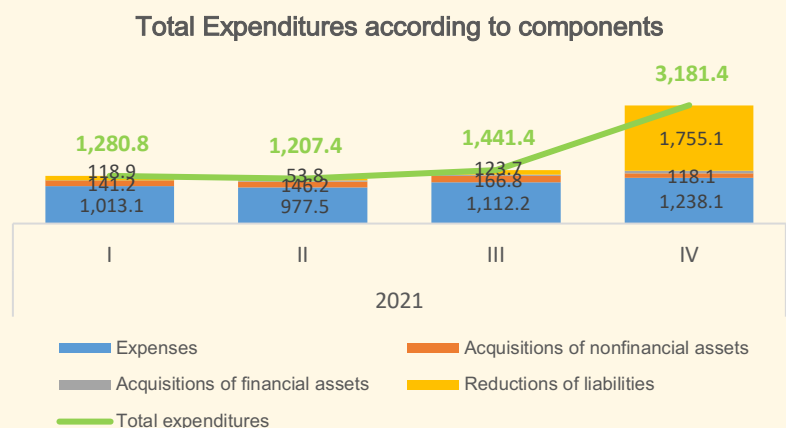


Diagram 5: Total Expenditures according to components (million GEL)

The review of **revenues received from taxes** is important in total revenues. 93.4% of April revenues and 28.9% of total revenues are received from taxes. Namely, 778.9 million GEL was received from taxes in the

State Budget in April, less than March indicator (1,007.3 million GEL) by 228.4 million GEL, which is mainly connected with profit tax, by which more than 240.2 million GEL was received in State Budget in March<sup>5</sup>. It needs to be mentioned that, compared to previous month, revenues received from all type of taxes, except from other taxes, have slightly decreased: VAT – by 5.6 million GEL, income tax – by 9.5 million GEL, excise (influenced by decrease of excise income from imported product) – by 17.3 million GEL, whereas, import tax – by 0.5 million GEL. As to the revenues received from other taxes, the amount is defined at - 51.0 million GEL.<sup>6</sup>

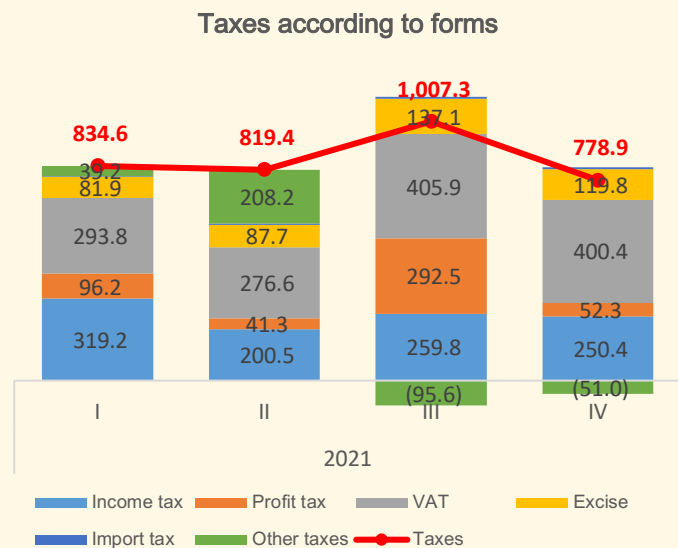


Diagram 6: Taxes according to forms (million GEL)

As to the main component of total expenditure, **expenses**, it appears to cover 38.9% of total expenditures of April. In April 2021 expenses are defined at – 1,238.1 million GEL, more than previous month indicator (1,112.2 million GEL) by 125.8 million GEL. In April, compared to March, funding for all of the components of expenses have increased, except from compensation of employees and social benefits (which, correspondingly, have decreased by 3.2 million GEL and 47.8 million GEL): Interest – by 69.0 million GEL; other expenses – by 41.1 million GEL, grants – by 36.4 million; use of goods and services by – 22.1 million GEL and subsidies – by 8.2 million GEL.

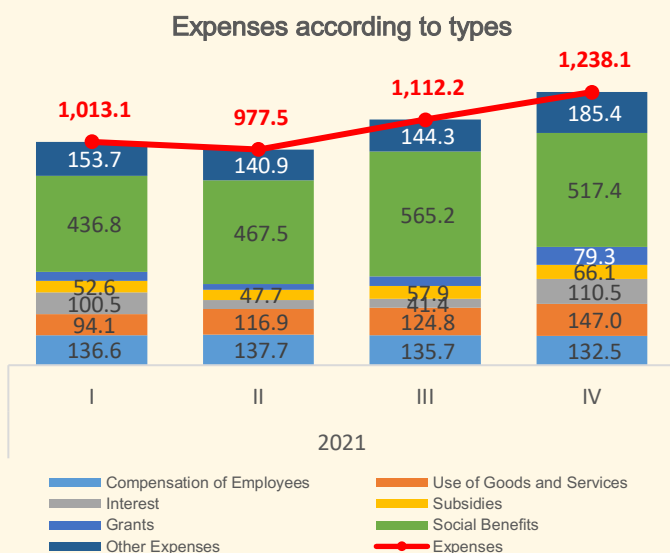


Diagram 7: Expenses according to types (million GEL)

Regarding gross operating and net lending/net borrowing balances, in April 2021, the State Budget **gross operating balance** amounted to -404.5 million GEL, whereas **net lending/net borrowing balance** was – -522.6 million GEL.

It must also be noted that, in April, in view of received total revenues (2,690.5 million GEL) and rendered total expenditures (3,181.4 million GEL) **net application in the stock of cash** was defined at **490.9 million GEL**.

<sup>5</sup> Submission of an annual declaration of profit tax takes place by March 31, by persons, whose reporting period is calendar year.

<sup>6</sup> Based on the implemented reform of the treasury code system in 2016, counting/recording of the paid tax is being realized in “other taxes” (this is mainly connected with income tax) before the planned time limit of the declaration, and after the planned time limit of the declaration, they are transferred to the relevant forms of taxes. Furthermore, fund transfers are realized on the return sub-account of the repaid funds from the article mentioned above. Correspondingly, the execution of other taxes in specific reporting period can be positive as well as negative.

## State Budget Total Revenues

The execution of State Budget **total revenues** in January-April 2021 was defined at 7,030.1 million GEL. The main share, 54.7% is formed from the revenues. This indicator has increased compared to nominal expression of 2019-2020 (mainly by the impact of tax revenues and grants), though, as to its share in total revenues, this indicator has sharply decreased compared to previous year. Namely, in 2020, the share of revenues amounted to 75.6% of the total revenues, whereas, it amounted to 91.4% in 2019. Compared to previous year, the indicator of Incurrence of liabilities has increased significantly in nominal expression as well as a share in total revenues. Namely, the Incurrence of liabilities for 4-month period in 2021

composes 44.6% of the total revenues, whereas 22.7% in 2020 and 7.7% in 2019. As in previous years, in the reporting period of 2021, the receipts received by the disposals of nonfinancial and financial assets total share is low and amounts to 0.7%, this indicator amounted to 1.7% in 2020 and to 0.9% in 2019.

In 4-month of 2021, the received **revenues** are defined by 3,844.2 million GEL, 70.8% of 6-month plan, and 34.4% of the annual plan, exceeding previous year's indicator - by 205.5 million GEL (by 5.6%). As to the performance on the level of components, taxes and other revenues stand out with good performance level, whereas, the performance of grants indicator show significant positive deviation.

**Tax revenues** received in January-April amount to 3,440.2 million GEL, 70.1% of 6-month plan (33.3% of the annual plan), all type of taxes stand out with good performance level, whereas, profit tax stands out with relatively high performance level (79.1% of 6-month plan), excise tax (71.9%) and VAT (70.1%). Compared to the same period of previous year the amount of tax revenues has increased by 104.5 million GEL (by 3.1%). Which is mainly connected with the increase of VAT – by 161.0 million GEL (by 164.8 million GEL increase from the imported products and 3.8 million GEL decrease from the VAT on products realized and services rendered on the territory of Georgia), and with increase of excise tax – by 98.5 million GEL. (The indicated is stipulated by increase of revenues received from the taxation of imported tobacco (by 20.5 million GEL) by 19.5%, and, moreover, by the 23.3% (by 16.8 million GEL) increase of excise from the taxation of imported petrol). As to the income tax, compared to previous year, its amount have decreased significantly (by 167.8 million GEL, mainly from the decrease of Income tax withheld by the employer with the amount of 161.8 million GEL). Slight decrease is seen in frames of profit tax (with the amount of 5.8 million GEL) and import tax (with the amount of 2.2 million GEL).

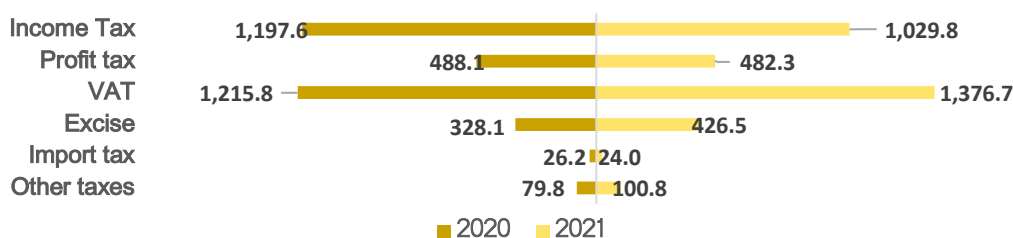


Diagram 9: 4-month taxes of 2020-2021 years by articles (million GEL)

The actual **grants** indicators (210.1 million GEL) stand out with high performance level, 98.4% of 6-month plan and 73.2% of the annual plan, what is mainly connected with budget supporting grants, by which, 4-month budget has received 163.6 million GEL, 87.5% of annual plan. Moreover, 2.6 million GEL investment grants were received in the budget and 18.1 million GEL was received by way of revenues from grants of central budget LEPLs. Likewise, the target grants of 25.8 million GEL provided by the donors to the budgetary organizations were also included into the State Budget.

4-month total revenues according to components 2019-2021

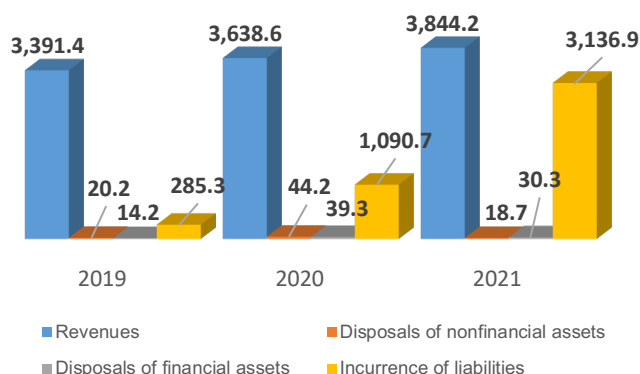


Diagram 8: 4-month total revenues according to components 2019-2021 (million GEL)

193.9 million GEL was mobilized as **other revenues** in 4-month of 2021, 63.6% of 6-month and 35.2% of the annual plan, the main share of the total amount of revenues (with the amount of 48.9%) compiles revenues received from property (namely, by Interest) and from non-classified transfers (28.1%).

As for the execution of other components of total revenues:

The total revenues received from **Disposals of nonfinancial assets** (18.7 million GEL) stand out with significant negative deviation – 34.7% of the 6-month plan (12.5% of annual plan). The indicated is connected with receipt of little amount of sums received from the realization of land (with the amount of 8.7 thousand GEL).

In January-April, 30.3 million GEL is received from the execution of total revenues from **Disposals of financial assets** 54.3% of 6-month plan (20.2% of annual plan), which mainly goes on the funds received from the repayment of the loans.

3,136.9 million GEL was received in the State Budget from the revenues received from **Incurrence of liabilities** in 4-month, 82.4% of 6-month plan (59.4% of annual plan). Important sums (3,431.8 million GEL) are received from the foreign sources of funding (based on the economic situation resulting from the world COVID-19 pandemic additional funds were obtained), 90.1% of 6-month plan. Namely, 1,375.3 million GEL is received in the budget from budget supporting credits (96.8% of 6-month plan), and 343.3 million GEL (46.9% of 6-month plan) from the investment credits. Furthermore, 1,713.1 million GEL is received in the State Budget by issuance of Eurobonds due to the undertake of external liabilities (obligations)<sup>7</sup>, for the refinancing of Eurobond to be repaid in 2021, which is 103.4% of the annual plan.

|                                  | 4-month performance | Performance towards 6-month plan | Performance towards annual plan |
|----------------------------------|---------------------|----------------------------------|---------------------------------|
| <b>Incurrence of Liabilities</b> | <b>3,136.9</b>      | <b>82.4%</b>                     | <b>59.4%</b>                    |
| external                         | 3,431.8             | 90.1%                            | 65.0%                           |
| Eurobonds                        | 1,713.1             | 103.4%                           | 103.4%                          |
| Budgetary credits                | 1,375.3             | 96.8%                            | 63.3%                           |
| Investment credits               | 343.3               | 46.9%                            | 23.7%                           |
| Domestic                         | -294.8              |                                  |                                 |

Table 2: total revenue received by the Incurrence of liabilities for 4-month of 2021 (million GEL, %)

Regarding the growth of the indicator of domestic liabilities, net revenue amounted to -294.8 million GEL, received by issue and coverage of treasury liabilities and treasury bonds.

<sup>7</sup> Ministry of Finances have executed the issuance of 500 USD value Eurobonds in the current year (Time limit – 5 years, Interest rate of securities coupon 2.75%). Taking foreign debt was realized for refinancing of issued Eurobonds, in 2011 (Time limit – 10 years, coupon rate 6.875%). Repayment of the principal amount of this debt (500 USD) was realized in April 2021.

## State Budget Total Expenditures

The execution of State Budget **total expenditures** in January-April 2021 was 7,110.9 million GEL. The main share, 61.0%, is formed from expenses, that are significantly increased in point of nominal expression in 2019-2020, although, the share of expenses of 2019-2020 has decreased significantly. Namely, in 4-month of 2020 the share of expenses in total expenditures was 79.4% and 79.8% in 4-month of 2019. Concerning the three other components of total expenditures, acquisitions of nonfinancial assets, acquisitions of financial assets and reductions of liabilities. In 4-month of 2021, the acquisitions of nonfinancial assets' performance indicator amounted to 8.0% of total expenditures, acquisitions of financial assets amounted to – 2.1%, and the performance of reductions of liabilities amounted to – 28.8%. In 4-month of 2020, their share in total expenditures were apportioned with the amount of 12.5%, 1.6%, 6.5% and – 11.9%, 1.3% and 6.9% in 4-month of 2019.

4-month total expenditure according to components 2019-2021

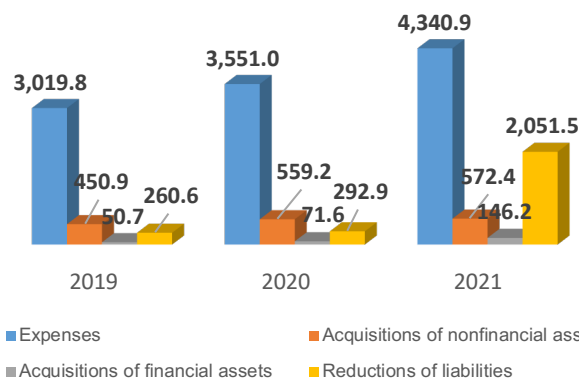


Diagram 10: total expenditure according to components for January – April 2019-2021 (million GEL)

The execution of January-April **expenses** amounted to 4,340.9 million GEL, 64.6% of 6-month and – 34.0% of annual plan, what exceeds previous year indicator by 789.8 million GEL (22.2%). The difference is related to high execution of all the components compared to previous year. It must be noted that, main share of total difference (417.6 million GEL) goes to social benefits. Comparatively to 6-month plan, good performance level was seen in case of other expenses (65.3%), compensation of employees (66.0%) and social benefits (69.6%). The great share from the execution of social benefits (1,987.0 million GEL) was addressed to social protection (1,324.4 million GEL), healthcare (462.1 million GEL) and on co-financing cumulative pension schemes (91.0 million GEL). Compared to 6-month plan, use of goods and services (53.2%), subsidies (57.0%), grants (58.5%) and Interest (62.3%) are characterized by a relatively low level of performance. From the execution of Interest (292.0 million GEL) – 164.4 million GEL was addressed to serving of state domestic liabilities and 127.4 million GEL on serving state external liabilities.

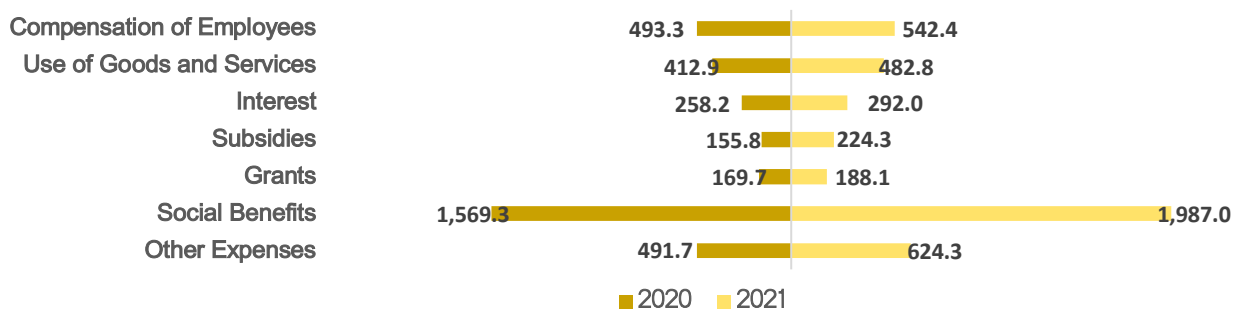


Diagram 11: 4-month expenses of 2020-2021 according to articles (million GEL)

As to the execution of other components of total expenditure:

The execution of **Acquisitions of nonfinancial assets** (572.4 million GEL) is defined at 54.7% of 6-month plan and 23.7% of annual plan. The great share of expenditures come from the rehabilitation of transportation infrastructure (234.9 million GEL), from the development of defence capability (91.5 million GEL), from infrastructure development of the Ministry of Defence of Georgia (61.3 million GEL) and from rehabilitation of regional and municipal infrastructure (59.2 million GEL).

**Acquisitions of financial assets** component (146.2 million GEL) is characterized with low performance level towards the 6-month plan, which is 57.0% of 6-month and 36.3% of the annual plan. This mainly goes to loans

of the program issued by the Ministry of Economy and Sustainable Development of Georgia’s program – “Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)” (program code 24 13) with the amount of 34.1 million GEL and on the program issued by the same Ministry „Development of Power Transmission Grids of Systemic Importance” (program code 24 14) with the amount of 11.2 million GEL, on loans of the program of Ministry of Regional Development and Infrastructure of Georgia “Rehabilitation and Recovery of Water Supply Infrastructure (program code 25 04)” with the amount of 15.0 million GEL and on loans issued in frames of expenditure of general state importance financed by donors with the amount of 85.9 million GEL.

**Reductions of liabilities** (2,051.5 million GEL) is characterized with good performance level and amounts to 93.1% of 6-month plan and 73.1% of annual plan. The great share – 2,019.8 million GEL, goes on the repayment of the state external liabilities, from which - 1,706.7 million GEL was addressed to the repayment of the Eurobonds.

|                                  | 4-month performance | Performance towards 6-month plan | Performance towards annual plan |
|----------------------------------|---------------------|----------------------------------|---------------------------------|
| <b>Reductions of Liabilities</b> | <b>2,051.5</b>      | <b>93.1%</b>                     | <b>73.1%</b>                    |
| External                         | 2,019.8             | 92.7%                            | 73.1%                           |
| Domestic                         | 31.7                | 127.5%                           | 73.9%                           |

Table 3: 4-month performance of Reductions of liabilities, 2021 (million GEL, %)

Concerning the execution of January-April **Expenditures of General State Importance** defined by the State Budget, 2,321.5 million GEL is allocated to services and repayment of state external and domestic liabilities – 87.0% of 6-month plan and 62.4% of annual plan. Transfers relocated to autonomous republic and Municipalities reached 117.1 million GEL, from which 71.2 million was addressed to capital transfers, 41.9 million GEL to special transfer, and 4.0 million GEL was used for targeted transfer. In January-April 91.0 million GEL was adjusted to the co-financing of cumulative pension schemes. Furthermore, it needs to be mentioned that from the Regional Development Fund of Georgia, from Governmental Reserve Fund and from Funds for Repayment of debt accumulated in previous years and execution of court decisions were absorbed, correspondingly, with the amount of – 55.9 million GEL, 3.3 million GEL and 2.6 million GEL.

In January-April, state budget execution according to the **Functional Classification of expenses and nonfinancial assets**<sup>8</sup> was defined at 4,913.2 million GEL (63.2% of 6-month and 32.4% of annual plan), the diagram below shows the expenses and nonfinancial assets’ classification of State Budget execution according to functional section:

4-month functional classification of expenses and nonfinancial assets 2021Y

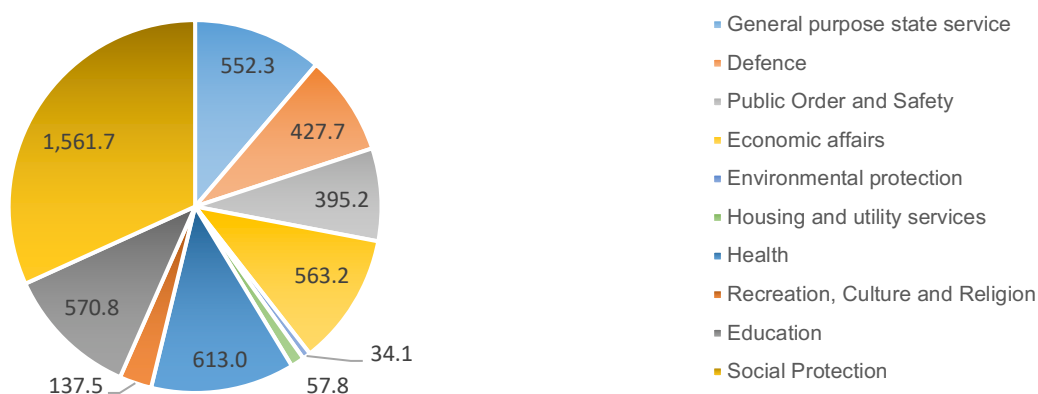


Diagram 12: 2021 4-month functional classification of expenses and nonfinancial assets (million GEL).

<sup>8</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.

## Used Data Sources:

- Information of the Treasury Service of the Ministry of Finance of Georgia on 2012-2021 January-April 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 2020-2021 January-April 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   | 4-month performance 2019 year | 4-month performance 2020 year | 2021 annual plan | 6-month plan 2021 year* | 4-month performance 2021 year | 4-month performance 2021 y. / 6-month plan 2021 y. |              | 4-month performance 2021 y. / 4-month performance 2020 y. |               | 4-month performance of 2021 y. towards annual plan % |
|---|-------------------------------|-------------------------------|------------------|-------------------------|-------------------------------|--|--------------|---|---------------|--|
|   |                               |                               |                  |                         |                               | Distinction  | %            | Distinction   | %-Alteration  |  |
| <b>Total Revenues</b>   | <b>3,711.2</b>                | <b>4,812.7</b>                | <b>16,758.1</b>  | <b>9,346.0</b>          | <b>7,030.1</b>                | <b>-2,315.9</b>                                    | <b>75.2%</b> | <b>2,217.4</b>  | <b>46.1%</b>  | <b>42.0%</b>   |
| <b>Revenues</b>   | <b>3,391.4</b>                | <b>3,638.6</b>                | <b>11,179.2</b>  | <b>5,427.0</b>          | <b>3,844.2</b>                | <b>-1,582.8</b>                                    | <b>70.8%</b> | <b>205.5</b>  | <b>5.6%</b>   | <b>34.4%</b>   |
| Taxes   | 3,072.1                       | 3,335.6                       | 10,342.3         | 4,908.5                 | 3,440.2                       | -1,468.3   | 70.1%        | 104.5   | 3.1%          | 33.3%  |
| Income tax  | 1,053.0                       | 1,197.6                       | 3,315.0          | 1,556.0                 | 1,029.8                       | -526.2   | 66.2%        | -167.8  | -14.0%        | 31.1%  |
| Profit tax  | 323.4                         | 488.1                         | 951.0            | 610.0                   | 482.3                         | -127.7   | 79.1%        | -5.8  | -1.2%         | 50.7%  |
| VAT   | 1,207.1                       | 1,215.8                       | 4,347.3          | 1,964.3                 | 1,376.7                       | -587.5   | 70.1%        | 161.0   | 13.2%         | 31.7%  |
| Excise tax  | 371.1                         | 328.1                         | 1,582.0          | 593.2                   | 426.5                         | -166.7   | 71.9%        | 98.5  | 30.0%         | 27.0%  |
| Import tax  | 22.0                          | 26.2                          | 77.0             | 38.0                    | 24.0                          | -14.0  | 63.3%        | -2.2  | -8.3%         | 31.2%  |
| Other taxes   | 95.5                          | 79.8                          | 70.0             | 147.0                   | 100.8                         | -46.2  | 68.5%        | 20.9  | 26.2%         | 143.9%   |
| Grants  | 199.2                         | 36.4                          | 286.9            | 213.5                   | 210.1                         | -3.4   | 98.4%        | 173.8   | 477.9%        | 73.2%  |
| Other Revenues  | 120.1                         | 266.6                         | 550.0            | 305.0                   | 193.9                         | -111.2   | 63.6%        | -72.8   | -27.3%        | 35.2%  |
| <b>Disposals of nonfinancial assets</b>   | <b>20.2</b>                   | <b>44.2</b>                   | <b>150.0</b>     | <b>54.0</b>             | <b>18.7</b>                   | <b>-35.3</b>                                       | <b>34.7%</b> | <b>-25.4</b>  | <b>-57.6%</b> | <b>12.5%</b>   |
| <b>Disposals of financial assets (Except of net application in the stock of cash)</b>     | <b>14.2</b>                   | <b>39.3</b>                   | <b>150.0</b>     | <b>55.8</b>             | <b>30.3</b>                   | <b>-25.5</b>                                       | <b>54.3%</b> | <b>-9.0</b>   | <b>-22.9%</b> | <b>20.2%</b>   |
| <b>Incurrence of liabilities</b>  | <b>285.3</b>                  | <b>1,090.7</b>                | <b>5,278.9</b>   | <b>3,809.2</b>          | <b>3,136.9</b>                | <b>-672.3</b>                                      | <b>82.4%</b> | <b>2,046.2</b>  | <b>187.6%</b> | <b>59.4%</b>   |
| External  | 234.8                         | 623.4                         | 5,278.9          | 3,809.2                 | 3,431.8                       | -377.5   | 90.1%        | 2,808.3   | 450.5%        | 65.0%  |
| Domestic  | 50.6                          | 467.3                         | 0.0              | 0.0                     | -294.8                        | -294.8   |              | -762.1  | -163.1%       |  |
| <b>Total Expenditure</b>  | <b>3,782.1</b>                | <b>4,474.7</b>                | <b>18,384.5</b>  | <b>10,231.1</b>         | <b>7,110.9</b>                | <b>-3,120.2</b>                                    | <b>69.5%</b> | <b>2,636.3</b>  | <b>58.9%</b>  | <b>38.7%</b>   |
| <b>Expenses</b>   | <b>3,019.8</b>                | <b>3,551.0</b>                | <b>12,758.3</b>  | <b>6,723.8</b>          | <b>4,340.9</b>                | <b>-2,383.0</b>                                    | <b>64.6%</b> | <b>789.8</b>  | <b>22.2%</b>  | <b>34.0%</b>   |
| Compensation of Employees   | 472.0                         | 493.3                         | 1,614.7          | 821.4                   | 542.4                         | -279.0   | 66.0%        | 49.1  | 10.0%         | 33.6%  |
| Use of Goods and Services   | 375.2                         | 412.9                         | 1,606.7          | 907.6                   | 482.8                         | -424.7   | 53.2%        | 69.9  | 16.9%         | 30.1%  |
| Interest  | 237.3                         | 258.2                         | 918.0            | 468.4                   | 292.0                         | -176.5   | 62.3%        | 33.7  | 13.1%         | 31.8%  |
| Subsidies   | 145.5                         | 155.8                         | 649.7            | 393.5                   | 224.3                         | -169.3   | 57.0%        | 68.4  | 43.9%         | 34.5%  |
| Grants  | 121.8                         | 169.7                         | 790.6            | 321.3                   | 188.1                         | -133.2   | 58.5%        | 18.4  | 10.8%         | 23.8%  |
| Social Benefits   | 1,258.1                       | 1,569.3                       | 5,361.9          | 2,855.8                 | 1,987.0                       | -868.8   | 69.6%        | 417.6   | 26.6%         | 37.1%  |
| Other Expenses  | 409.8                         | 491.7                         | 1,816.7          | 955.7                   | 624.3                         | -331.4   | 65.3%        | 132.6   | 27.0%         | 34.4%  |
| <b>Acquisitions of nonfinancial assets</b>  | <b>450.9</b>                  | <b>559.2</b>                  | <b>2,416.9</b>   | <b>1,046.7</b>          | <b>572.4</b>                  | <b>-474.3</b>                                      | <b>54.7%</b> | <b>13.2</b>   | <b>2.4%</b>   | <b>23.7%</b>   |
| <b>Acquisitions of financial assets (Except of net accumulation in the stock of cash)</b> | <b>50.7</b>                   | <b>71.6</b>                   | <b>402.7</b>     | <b>256.7</b>            | <b>146.2</b>                  | <b>-110.4</b>                                      | <b>57.0%</b> | <b>74.6</b>   | <b>104.3%</b> | <b>36.3%</b>   |
| <b>Reductions of liabilities</b>  | <b>260.6</b>                  | <b>292.9</b>                  | <b>2,806.6</b>   | <b>2,204.0</b>          | <b>2,051.5</b>                | <b>-152.5</b>                                      | <b>93.1%</b> | <b>1,758.6</b>  | <b>600.5%</b> | <b>73.1%</b>   |
| External  | 248.5                         | 280.7                         | 2,763.7          | 2,179.1                 | 2,019.8                       | -159.3   | 92.7%        | 1,739.1   | 619.5%        | 73.1%  |
| Domestic  | 12.2                          | 12.1                          | 42.8             | 24.8                    | 31.7                          | 6.8  | 127.5%       | 19.5  | 161.0%        | 73.9%  |
| <b>Net change in the stock of cash (+ Accumulation / - Application)</b>                   | <b>-70.9</b>                  | <b>338.1</b>                  | <b>-1,626.4</b>  | <b>-885.1</b>           | <b>-80.9</b>                  | <b>804.2</b>                                       |              | <b>-418.9</b>   |               |  |

\* 6-month plan is represented according to 2021 State Budget Quarterly Breakdown (The order №333 of the Minister of Finances December 31, 2020)

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

| Title  | 4-month performance 2019 year | 4-month performance 2020 year | 2021 annual plan | 6-month plan 2021 year | 4-month performance 2021 year | 4-month performance 2021 y. / 6-month plan 2021 y. |              | 4-month performance 2021 y. / 4-month performance 2020 y. |                | 4-month performance of 2021 y. towards annual plan % |
|--|-------------------------------|-------------------------------|------------------|------------------------|-------------------------------|--|--------------|---|----------------|--|
|  |                               |                               |                  |                        |                               | Distinction  | %            | Distinction   | %-Alteration   |  |
| <b>Revenues</b>                                | <b>3,391.4</b>                | <b>3,638.6</b>                | <b>11,179.2</b>  | <b>5,427.0</b>         | <b>3,844.2</b>                | <b>-1,582.8</b>                                    | <b>70.8%</b> | <b>205.5</b>  | <b>5.6%</b>    | <b>34.4%</b>   |
| Taxes  | 3,072.1                       | 3,335.6                       | 10,342.3         | 4,908.5                | 3,440.2                       | -1,468.3   | 70.1%        | 104.5   | 3.1%           | 33.3%  |
| Grants   | 199.2                         | 36.4                          | 286.9            | 213.5                  | 210.1                         | -3.4   | 98.4%        | 173.8   | 477.9%         | 73.2%  |
| Other Revenues                                 | 120.1                         | 266.6                         | 550.0            | 305.0                  | 193.9                         | -111.2   | 63.6%        | -72.8   | -27.3%         | 35.2%  |
| <b>Expenses</b>                                | <b>3,019.8</b>                | <b>3,551.0</b>                | <b>12,758.3</b>  | <b>6,723.8</b>         | <b>4,340.9</b>                | <b>-2,383.0</b>                                    | <b>64.6%</b> | <b>789.8</b>  | <b>22.2%</b>   | <b>34.0%</b>   |
| Compensation of Employees                      | 472.0                         | 493.3                         | 1,614.7          | 821.4                  | 542.4                         | -279.0   | 66.0%        | 49.1  | 10.0%          | 33.6%  |
| Use of Goods and Services                      | 375.2                         | 412.9                         | 1,606.7          | 907.6                  | 482.8                         | -424.7   | 53.2%        | 69.9  | 16.9%          | 30.1%  |
| Interest                                       | 237.3                         | 258.2                         | 918.0            | 468.4                  | 292.0                         | -176.5   | 62.3%        | 33.7  | 13.1%          | 31.8%  |
| Subsidies                                      | 145.5                         | 155.8                         | 649.7            | 393.5                  | 224.3                         | -169.3   | 57.0%        | 68.4  | 43.9%          | 34.5%  |
| Grants   | 121.8                         | 169.7                         | 790.6            | 321.3                  | 188.1                         | -133.2   | 58.5%        | 18.4  | 10.8%          | 23.8%  |
| Social benefits                                | 1,258.1                       | 1,569.3                       | 5,361.9          | 2,855.8                | 1,987.0                       | -868.8   | 69.6%        | 417.6   | 26.6%          | 37.1%  |
| Other expenses                                 | 409.8                         | 491.7                         | 1,816.7          | 955.7                  | 624.3                         | -331.4   | 65.3%        | 132.6   | 27.0%          | 34.4%  |
| <b>Gross operating balance</b>                 | <b>371.7</b>                  | <b>87.6</b>                   | <b>-1,579.1</b>  | <b>-1,296.8</b>        | <b>-496.7</b>                 | <b>800.1</b>                                       | <b>38.3%</b> | <b>-584.3</b>   | <b>-667.0%</b> | <b>31.5%</b>   |
| <b>Gross investment in nonfinancial assets</b> | <b>430.8</b>                  | <b>515.0</b>                  | <b>2,266.9</b>   | <b>992.7</b>           | <b>553.7</b>                  | <b>-439.0</b>                                      | <b>55.8%</b> | <b>38.6</b>   | <b>7.5%</b>    | <b>24.4%</b>   |
| Acquisitions                                   | 450.9                         | 559.2                         | 2,416.9          | 1,046.7                | 572.4                         | -474.3   | 54.7%        | 13.2  | 2.4%           | 23.7%  |
| Disposals                                      | 20.2                          | 44.2                          | 150.0            | 54.0                   | 18.7                          | -35.3  | 34.7%        | -25.4   | -57.6%         | 12.5%  |
| <b>Net Lending/Net Borrowing Balance</b>       | <b>-59.1</b>                  | <b>-427.4</b>                 | <b>-3,846.1</b>  | <b>-2,289.5</b>        | <b>-1,050.4</b>               | <b>1,239.2</b>                                     | <b>45.9%</b> | <b>-622.9</b>   | <b>145.7%</b>  | <b>27.3%</b>   |
| <b>Net acquisition of financial assets</b>     | <b>-34.4</b>                  | <b>370.4</b>                  | <b>-1,373.7</b>  | <b>-684.2</b>          | <b>35.1</b>                   | <b>719.3</b>                                       | <b>-5.1%</b> | <b>-335.3</b>   | <b>-90.5%</b>  | <b>-2.6%</b>   |
| <b>Acquisitions</b>                            | <b>50.7</b>                   | <b>409.7</b>                  | <b>402.7</b>     | <b>256.7</b>           | <b>146.2</b>                  | <b>-110.4</b>                                      | <b>57.0%</b> | <b>-263.4</b>   | <b>-64.3%</b>  | <b>36.3%</b>   |
| Currency and public deposits                   | 0.0                           | 338.1                         | 0.0              | 0.0                    | 0.0                           | 0.0  |              | -338.1  | -100.0%        |  |
| Loans  | 50.7                          | 71.6                          | 402.7            | 256.7                  | 146.2                         | -110.4   | 57.0%        | 74.6  | 104.3%         | 36.3%  |
| Stocks and other capital                       | 0.0                           | 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>85.1</b>                   | <b>39.3</b>                   | <b>1,776.4</b>   | <b>940.9</b>           | <b>111.1</b>                  | <b>-829.8</b>                                      | <b>11.8%</b> | <b>71.9</b>   | <b>183.1%</b>  | <b>6.3%</b>  |
| Currency and public deposits                   | 70.9                          | 0.0                           | 1,626.4          | 885.1                  | 80.9                          | -804.2   | 9.1%         | 80.9  |                | 5.0%   |
| Loans  | 14.2                          | 39.3                          | 150.0            | 55.8                   | 30.3                          | -25.5  | 54.3%        | -9.0  | -22.9%         | 20.2%  |
| Stocks and other capital                       | 0.0                           | 0.0002                        | 0.0              | 0.0                    | 0.0                           | 0.0  |              | -0.0002   | -100.0%        |  |
| Other accounts receivables                     | 0.0003                        | 0.0                           | 0.0              | 0.0                    | 0.0                           | 0.0  |              | 0.0   |                |  |
| <b>Net incurrence of liabilities</b>           | <b>24.7</b>                   | <b>797.8</b>                  | <b>2,472.4</b>   | <b>1,605.3</b>         | <b>1,085.5</b>                | <b>-519.8</b>                                      | <b>67.6%</b> | <b>287.6</b>  | <b>36.1%</b>   | <b>43.9%</b>   |
| <b>Incurrence</b>                              | <b>285.3</b>                  | <b>1,090.7</b>                | <b>5,278.9</b>   | <b>3,809.2</b>         | <b>3,136.9</b>                | <b>-672.3</b>                                      | <b>82.4%</b> | <b>2,046.2</b>  | <b>187.6%</b>  | <b>59.4%</b>   |
| Domestic                                       | 50.6                          | 467.3                         | 0.0              | 0.0                    | -294.8                        | -294.8   |              | -762.1  | -163.1%        |  |
| External                                       | 234.8                         | 623.4                         | 5,278.9          | 3,809.2                | 3,431.8                       | -377.5   | 90.1%        | 2,808.3   | 450.5%         | 65.0%  |
| <b>Reductions</b>                              | <b>260.6</b>                  | <b>292.9</b>                  | <b>2,806.6</b>   | <b>2,204.0</b>         | <b>2,051.5</b>                | <b>-152.5</b>                                      | <b>93.1%</b> | <b>1,758.6</b>  | <b>600.5%</b>  | <b>73.1%</b>   |
| Domestic                                       | 12.2                          | 12.1                          | 42.8             | 24.8                   | 31.7                          | 6.8  | 127.5%       | 19.5  | 161.0%         | 73.9%  |
| External                                       | 248.5                         | 280.7                         | 2,763.7          | 2,179.1                | 2,019.8                       | -159.3   | 92.7%        | 1,739.1   | 619.5%         | 73.1%  |
| <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>   |              | <b>0.0</b>  |                |  |

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

| Code         | Title   | 2021 Annual plan | 6-month plan 2021 year | 4-month performance 2021 year | 4-month performance of 2021 y. towards annual plan % | 4-month performance towards 6-month plan 2021 y. % |
|--------------|---|------------------|------------------------|-------------------------------|--|--|
| <b>00 00</b> | <b>Total</b>  | <b>18,384.5</b>  | <b>10,231.1</b>        | <b>7,110.9</b>                | <b>38.7%</b>   | <b>69.5%</b>                                       |
| <b>01 00</b> | <b>Parliament of Georgia and Subordinated Organizations</b>   | <b>64.7</b>      | <b>32.8</b>            | <b>15.8</b>                   | <b>24.4%</b>   | <b>48.2%</b>                                       |
| 01 01        | Legislative Operation   | 53.7             | 27.1                   | 12.7                          | 23.7%  | 46.9%  |
| 01 01 01     | Legislative, representative and supervisory activities  | 19.7             | 9.9                    | 4.3                           | 21.9%  | 43.7%  |
| 01 01 02     | Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament   | 6.7              | 3.3                    | 1.9                           | 28.7%  | 57.5%  |
| 01 01 03     | Administrative support for legislative activities   | 27.4             | 13.8                   | 6.5                           | 23.6%  | 46.7%  |
| 01 01 03 01  | Administration of Legislative Activities  | 27.3             | 13.8                   | 6.4                           | 23.7%  | 46.7%  |
| 01 01 03 02  | Professional Development of the Employees   | 0.1              | 0.05                   | 0.02                          | 17.2%  | 34.4%  |
| 01 02        | Library Operation   | 9.6              | 4.9                    | 2.8                           | 28.8%  | 55.8%  |
| 01 03        | State Regulation of Heraldic Operation  | 0.5              | 0.3                    | 0.1                           | 26.1%  | 42.4%  |
| 01 04        | Strengthening Analytical and Research Affairs of Parliament of Georgia  | 1.0              | 0.5                    | 0.2                           | 22.4%  | 44.5%  |
| <b>02 00</b> | <b>Administration of the President of Georgia</b>   | <b>6.3</b>       | <b>3.3</b>             | <b>1.8</b>                    | <b>28.7%</b>   | <b>55.0%</b>                                       |
| <b>03 00</b> | <b>Office of the Business Ombudsman of Georgia</b>  | <b>0.7</b>       | <b>0.4</b>             | <b>0.2</b>                    | <b>25.6%</b>   | <b>51.1%</b>                                       |
| <b>04 00</b> | <b>Government Administration of Georgia</b>   | <b>16.0</b>      | <b>8.2</b>             | <b>5.3</b>                    | <b>33.3%</b>   | <b>65.2%</b>                                       |
| <b>05 00</b> | <b>State Audit Office</b>   | <b>16.8</b>      | <b>9.6</b>             | <b>4.3</b>                    | <b>25.4%</b>   | <b>44.4%</b>                                       |
| <b>06 00</b> | <b>Central Election Commission of Georgia</b>   | <b>70.3</b>      | <b>19.2</b>            | <b>8.3</b>                    | <b>11.8%</b>   | <b>43.4%</b>                                       |
| 06 01        | Development of Election Environment   | 13.8             | 7.0                    | 3.8                           | 27.6%  | 54.5%  |
| 06 02        | Facilitation of Development of Elections Institution and Civic Education  | 1.3              | 0.7                    | 0.3                           | 23.3%  | 42.4%  |
| 06 03        | Funding of Political Parties and NGO Sector   | 14.3             | 7.2                    | 4.2                           | 29.3%  | 58.5%  |
| 06 04        | Measures for Holding Elections  | 40.8             | 4.3                    | 0.006                         | 0.0%   | 0.1%   |
| <b>07 00</b> | <b>Constitutional Court of Georgia</b>  | <b>4.3</b>       | <b>2.2</b>             | <b>1.1</b>                    | <b>26.9%</b>   | <b>53.0%</b>                                       |
| <b>08 00</b> | <b>Supreme Court of Georgia</b>   | <b>12.5</b>      | <b>6.3</b>             | <b>3.3</b>                    | <b>26.8%</b>   | <b>53.0%</b>                                       |
| <b>09 00</b> | <b>General Courts</b>   | <b>86.0</b>      | <b>38.0</b>            | <b>23.6</b>                   | <b>27.4%</b>   | <b>62.0%</b>                                       |
| 09 01        | Development and Support of General Judiciary System   | 84.1             | 37.0                   | 23.2                          | 27.5%  | 62.5%  |
| 09 02        | Training and Retraining of Judges and Court Personnel   | 1.9              | 0.9                    | 0.4                           | 21.2%  | 42.4%  |
| <b>10 00</b> | <b>High Council of Justice of Georgia</b>   | <b>6.5</b>       | <b>3.7</b>             | <b>1.6</b>                    | <b>24.3%</b>   | <b>43.1%</b>                                       |
| <b>11 00</b> | <b>Administration of State Representative in Abasha, Zugdidi, Martivili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti</b>                                   | <b>0.9</b>       | <b>0.4</b>             | <b>0.2</b>                    | <b>26.4%</b>   | <b>52.6%</b>                                       |
| <b>12 00</b> | <b>Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities</b>   | <b>0.7</b>       | <b>0.3</b>             | <b>0.2</b>                    | <b>30.4%</b>   | <b>63.2%</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>0.4</b>             | <b>0.2</b>                    | <b>27.5%</b>   | <b>52.1%</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>0.4</b>             | <b>0.2</b>                    | <b>27.5%</b>   | <b>54.5%</b>                                       |
| <b>15 00</b> | <b>Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities</b>   | <b>0.7</b>       | <b>0.3</b>             | <b>0.2</b>                    | <b>30.5%</b>   | <b>60.6%</b>                                       |
| <b>16 00</b> | <b>Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities</b>  | <b>0.6</b>       | <b>0.3</b>             | <b>0.2</b>                    | <b>26.2%</b>   | <b>50.1%</b>                                       |

|             |  |       |       |       |       |        |
|-------------|--|-------|-------|-------|-------|--------|
| 17 00       | Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities               | 0.7   | 0.3   | 0.2   | 30.4% | 60.3%  |
| 18 00       | Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Marneuli, Tsalka Municipalities and City of Rustavi | 0.9   | 0.5   | 0.3   | 32.6% | 61.0%  |
| 19 00       | Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities   | 0.7   | 0.3   | 0.2   | 27.5% | 53.3%  |
| 20 00       | State Security Service of Georgia  | 137.5 | 71.8  | 40.9  | 29.8% | 57.0%  |
| 20 01       | Providing State Security   | 118.0 | 60.6  | 35.0  | 29.7% | 57.8%  |
| 20 02       | Maintenance of Operational and Technical Activities  | 18.5  | 10.7  | 5.7   | 31.0% | 53.5%  |
| 20 03       | State Security Staff Training, Retraining and Raising Qualifications   | 1.0   | 0.5   | 0.2   | 19.1% | 35.1%  |
| 21 00       | LEPL - Pension agency  | 3.4   | 2.6   | 1.5   | 44.7% | 57.5%  |
| 22 00       | Office of the State Minister of Georgia for Reconciliation and Civil Equality  | 2.6   | 1.5   | 0.8   | 29.6% | 49.0%  |
| 23 00       | Ministry of Finance of Georgia   | 88.9  | 59.4  | 37.2  | 41.8% | 62.6%  |
| 23 01       | Public Finance Management  | 18.7  | 9.3   | 7.5   | 39.9% | 80.8%  |
| 23 02       | Revenue Collection and Improvement of Taxpayer Service Delivery  | 40.0  | 35.3  | 20.5  | 51.3% | 58.2%  |
| 23 03       | Prevention of Economic Crime   | 21.5  | 10.9  | 7.0   | 32.8% | 64.4%  |
| 23 04       | Electronic and Analytic Support of Finance Management  | 6.8   | 2.8   | 1.5   | 22.0% | 52.3%  |
| 23 05       | Improvement of Staff Qualifications in the Financial Sector  | 0.9   | 0.6   | 0.4   | 43.8% | 66.6%  |
| 23 06       | Supervision of Accounting, Reporting and Audit   | 1.1   | 0.5   | 0.3   | 27.7% | 56.0%  |
| 24 00       | Ministry of Economy and Sustainable Development of Georgia   | 606.8 | 364.5 | 204.3 | 33.7% | 56.1%  |
| 24 01       | Development and Implementation of Economic Policy  | 13.5  | 6.3   | 3.2   | 23.5% | 50.2%  |
| 24 02       | Regulation of Technical and Construction Sectors   | 1.5   | 0.9   | 0.5   | 32.3% | 57.7%  |
| 24 03       | Development of Standardization and Metrology Sectors   | 1.0   | 0.8   | 0.4   | 41.6% | 52.2%  |
| 24 04       | Management and Development of Accreditation Process  | 0.1   | 0.07  | 0.07  | 50.0% | 100.0% |
| 24 05       | Facilitation of Developments in Tourism  | 7.7   | 4.4   | 1.6   | 21.1% | 36.8%  |
| 24 06       | State Property Management  | 60.1  | 10.5  | 5.3   | 8.8%  | 50.3%  |
| 24 07       | Development of Entrepreneurship  | 302.2 | 204.6 | 108.1 | 35.8% | 52.8%  |
| 24 07 01    | Administration of Entrepreneurship Development   | 3.2   | 1.6   | 1.0   | 30.5% | 61.0%  |
| 24 07 02    | Entrepreneurship Development Support   | 34.0  | 18.5  | 13.3  | 39.0% | 71.6%  |
| 24 07 03    | Economy supportive activities initiated due to the spread of the new coronavirus.  | 265.0 | 184.5 | 93.9  | 35.4% | 50.9%  |
| 24 07 03 01 | Promoting the construction sector  | 35.0  | 17.5  | 0.8   | 2.3%  | 4.6%   |
| 24 07 03 02 | Promoting Micro and Small Entrepreneurship - Small Grants  | 15.0  | 15.0  | 0.0   | 0.0%  | 0.0%   |
| 24 07 03 03 | Credit Guarantee Scheme  | 50.0  | 40.0  | 0.0   | 0.0%  | 0.0%   |
| 24 07 03 05 | Assistance events for subsidizing utility bills  | 165.0 | 112.0 | 93.1  | 56.4% | 83.1%  |
| 24 08       | Development of Innovations and Technologies in Georgia   | 28.7  | 4.1   | 0.9   | 3.1%  | 21.8%  |
| 24 09       | Regulation and Governance of Oil and Gas Sectors   | 0.6   | 0.3   | 0.2   | 31.2% | 61.2%  |
| 24 10       | International Obligations Coverage and Transportation Costs Subsidies in Transportation Field  | 3.0   | 1.1   | 0.9   | 30.8% | 84.0%  |
| 24 11       | Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities                           | 8.0   | 6.0   | 5.0   | 62.7% | 83.6%  |
| 24 12       | Development of Innovative Eco System (IBRD)  | 17.6  | 10.4  | 5.2   | 29.4% | 49.9%  |

|              |   |                |              |              |              |              |
|--------------|---|----------------|--------------|--------------|--------------|--------------|
| 24 13        | Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)  | 32.0           | 32.0         | 34.1         | 106.7%       | 106.7%       |
| 24 14        | Development of Power Transmission Grids of Systemic Importance  | 51.5           | 19.7         | 11.5         | 22.4%        | 58.6%        |
| 24 14 01     | Power Transmission Network Strengthening Project  | 7.2            | 3.6          | 6.6          | 91.0%        | 182.0%       |
| 24 14 02     | Georgian Electricity Transmission Network Expansion open Program  | 6.6            | 3.8          | 0.3          | 4.9%         | 8.6%         |
| 24 14 02 01  | Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)  | 4.8            | 3.8          | 0.0          | 0.0%         | 0.0%         |
| 24 14 02 02  | "Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)  | 1.8            | 0.0          | 0.3          | 18.1%        |              |
| 24 14 03     | Regional Power Transmission Improvement Project   | 37.7           | 12.3         | 4.7          | 12.4%        | 37.9%        |
| 24 14 03 01  | 500 kV OHL "Tskaltubo-Akhaltzikhe-Tortum" (KfW)   | 9.4            | 0.5          | 0.4          | 3.8%         | 71.2%        |
| 24 14 03 02  | North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)  | 6.5            | 0.0          | 0.0          | 0.0%         |              |
| 24 14 03 03  | 500 kV OHL "Jvari-Tskaltubo" (WB)   | 8.5            | 4.5          | 4.3          | 50.7%        | 95.8%        |
| 24 14 03 04  | Strengthening of Guria Power Transmission Line Infrastructure (KfW)   | 7.0            | 7.0          | 0.0          | 0.0%         | 0.0%         |
| 24 14 03 05  | Strengthening the Infrastructure of Kakheti (KfW)   | 6.0            | 0.0          | 0.0          | 0.0%         |              |
| 24 14 03 06  | "Kheledula-Lajanuri-Oni" (KfW)  | 0.3            | 0.3          | 0.0          | 0.0%         | 0.0%         |
| 24 15        | Improvement of the electricity and natural gas supply to the population   | 22.8           | 20.3         | 20.2         | 88.6%        | 99.7%        |
| 24 16        | Support to Professional Education in Navy and Marine Transportation   | 0.4            | 0.2          | 0.19         | 46.9%        | 93.7%        |
| 24 17        | Anaklia Deepwater Port Development  | 1.5            | 0.8          | 0.07         | 5.0%         | 9.7%         |
| 24 18        | Measures connected with Recognized Liabilities in Terms of Bilateral Contract   | 3.7            | 1.7          | 0.0          | 0.0%         | 0.0%         |
| 24 19        | Regulation and Implementation Measurements of Supervisor Field on Market  | 0.9            | 0.4          | 0.2          | 18.5%        | 37.3%        |
| 24 20        | Implementation of quarantine and other measures related to the new coronavirus  | 50.0           | 40.0         | 6.7          | 13.4%        | 16.7%        |
| <b>25 00</b> | <b>Ministry of Regional Development and Infrastructure of Georgia</b>   | <b>2,366.6</b> | <b>937.4</b> | <b>481.8</b> | <b>20.4%</b> | <b>51.4%</b> |
| 25 01        | Development and Management of Regions and Infrastructure Development Policy   | 5.7            | 2.6          | 1.6          | 28.7%        | 62.8%        |
| 25 02        | Measures for the Improvement of Road Infrastructure   | 1,531.5        | 575.6        | 276.2        | 18.0%        | 48.0%        |
| 25 02 01     | Highways program management   | 7.5            | 3.8          | 2.3          | 31.0%        | 61.4%        |
| 25 02 02     | Road construction and maintenance   | 671.0          | 273.8        | 127.1        | 18.9%        | 46.4%        |
| 25 02 03     | Express highways construction   | 853.0          | 298.0        | 146.8        | 17.2%        | 49.3%        |
| 25 03        | Rehabilitation of Regional and Municipal Infrastructure   | 244.4          | 99.0         | 61.2         | 25.1%        | 61.8%        |
| 25 04        | Rehabilitation and Recovery of Water Supply Infrastructure  | 348.7          | 163.2        | 72.3         | 20.7%        | 44.3%        |
| 25 05        | Solid Waste Management Program  | 41.0           | 18.9         | 16.2         | 39.5%        | 86.0%        |
| 25 06        | Support to IDPs   | 31.3           | 13.0         | 7.9          | 25.1%        | 60.4%        |
| 25 07        | Construction and Rehabilitation of General Educational Infrastructure   | 164.1          | 65.2         | 46.4         | 28.3%        | 71.1%        |
| <b>26 00</b> | <b>Ministry of Justice of Georgia</b>   | <b>236.5</b>   | <b>127.6</b> | <b>67.3</b>  | <b>28.4%</b> | <b>52.7%</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 | 25.7           | 20.4         | 12.9         | 50.0%        | 63.0%        |
| 26 02        | Establishment of Penitentiary system with International Standards   | 156.5          | 71.9         | 41.7         | 26.7%        | 58.0%        |
| 26 02 01     | Penitentiary system management and improvement the living conditions to the accused/convicted   | 129.5          | 62.2         | 39.8         | 30.8%        | 64.0%        |
| 26 02 02     | Provision of equivalent medical services to accused and convicts  | 7.0            | 3.2          | 1.8          | 25.8%        | 56.5%        |
| 26 02 03     | Improving the infrastructure of Penitentiary system   | 20.0           | 6.5          | 0.08         | 0.4%         | 1.2%         |

|              |   |                |                |                |              |              |
|--------------|---|----------------|----------------|----------------|--------------|--------------|
| 26 03        | Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents                  | 5.9            | 3.0            | 2.0            | 33.2%        | 66.3%        |
| 26 04        | Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons                                   | 2.5            | 1.4            | 0.7            | 28.8%        | 52.5%        |
| 26 05        | Development of Electronic Governance  | 2.5            | 1.8            | 1.4            | 57.0%        | 78.2%        |
| 26 06        | Crime Prevention, Development of Probation System and Resocialization of Former Inmates   | 6.5            | 3.7            | 2.0            | 30.2%        | 53.7%        |
| 26 07        | Development of Accessibility and Services Offered by the Public Service Hall  | 16.5           | 11.0           | 2.9            | 17.5%        | 26.2%        |
| 26 08        | Facilitation of Land Registration and Development/Availability of Public Register Services  | 5.0            | 4.1            | 0.6            | 12.4%        | 15.3%        |
| 26 09        | Development of Land Market in Georgia (WB)  | 15.4           | 10.4           | 2.5            | 16.1%        | 23.9%        |
| 26 10        | Service Development and Accessibility of the State Service Development Agency   | 0.0            | 0.0            | 0.6            |              |              |
| <b>27 00</b> | <b>Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia</b>                       | <b>5,493.0</b> | <b>2,966.4</b> | <b>1,960.8</b> | <b>35.7%</b> | <b>66.1%</b> |
| 27 01        | Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs                             | 63.9           | 31.9           | 23.0           | 36.0%        | 72.1%        |
| 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 | 11.0           | 5.1            | 2.9            | 26.2%        | 57.0%        |
| 27 01 02     | Medical Activity Regulatory Program   | 5.7            | 3.1            | 1.7            | 29.5%        | 53.3%        |
| 27 01 03     | Disease Control and Epidemiological Security Program Management   | 11.3           | 5.4            | 7.9            | 69.7%        | 144.6%       |
| 27 01 04     | Social protection program management  | 13.5           | 6.7            | 4.3            | 31.6%        | 63.1%        |
| 27 01 05     | State care, human trafficking (trafficking) Victims Protection and Assistance Management  | 6.9            | 3.6            | 2.2            | 31.5%        | 61.2%        |
| 27 01 06     | Emergency Coordination and Emergency Assistance Management  | 4.3            | 2.2            | 1.3            | 29.6%        | 57.4%        |
| 27 01 07     | Statement for Refugees, Eco-Migrants and Livelihoods  | 5.5            | 2.8            | 1.5            | 28.1%        | 56.2%        |
| 27 01 08     | Management of employment promotion services   | 1.2            | 0.7            | 0.3            | 20.9%        | 38.4%        |
| 27 01 09     | Management of State Health Care Programs  | 4.5            | 2.3            | 1.0            | 23.2%        | 45.6%        |
| 27 02        | Social Protection of Population   | 3,779.9        | 1,994.9        | 1,328.6        | 35.1%        | 66.6%        |
| 27 02 01     | Provision of Pension for Population   | 2,600.0        | 1,280.0        | 852.9          | 32.8%        | 66.6%        |
| 27 02 02     | Social Assistance for Targeted Groups of Population   | 816.0          | 408.0          | 273.6          | 33.5%        | 67.1%        |
| 27 02 03     | Social Rehabilitation and Childcare   | 40.0           | 20.8           | 10.5           | 26.2%        | 50.4%        |
| 27 02 04     | Social Benefits at Highland settlements   | 66.3           | 32.3           | 22.2           | 33.6%        | 68.9%        |
| 27 02 05     | State care, human trafficking (trafficking) Victims Protection and Assistance Provision   | 7.6            | 3.9            | 2.3            | 30.5%        | 60.1%        |
| 27 02 06     | Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus                        | 250.0          | 250.0          | 167.0          | 66.8%        | 66.8%        |
| 27 03        | Healthcare Services to Population   | 1,548.6        | 895.6          | 581.0          | 37.5%        | 64.9%        |
| 27 03 01     | Universal Healthcare services to population   | 800.0          | 392.0          | 241.7          | 30.2%        | 61.7%        |
| 27 03 02     | Public Health Care  | 96.8           | 63.4           | 38.6           | 39.8%        | 60.8%        |
| 27 03 02 01  | Early detection of the Disease and Screening  | 2.8            | 1.5            | 0.7            | 25.2%        | 47.1%        |
| 27 03 02 02  | Immunization  | 28.0           | 27.9           | 14.7           | 52.6%        | 52.8%        |
| 27 03 02 03  | Epidemiological Surveillance  | 2.2            | 1.3            | 0.3            | 13.7%        | 23.2%        |
| 27 03 02 04  | Safe Blood  | 4.0            | 2.2            | 2.8            | 70.4%        | 131.0%       |
| 27 03 02 05  | Promotion of obligations in the field of public health, the environment and occupational diseases   | 0.3            | 0.1            | 0.08           | 32.3%        | 64.7%        |
| 27 03 02 06  | Tuberculosis Management   | 17.2           | 9.3            | 6.0            | 35.0%        | 64.8%        |
| 27 03 02 07  | HIV / AIDS Management   | 14.1           | 6.6            | 7.1            | 50.3%        | 106.3%       |

|              |   |              |              |              |              |              |
|--------------|---|--------------|--------------|--------------|--------------|--------------|
| 27 03 02 08  | Maternal and Child Health   | 8.0          | 4.0          | 2.4          | 30.6%        | 61.2%        |
| 27 03 02 09  | Treatment of Drug-addicted patients   | 12.2         | 6.0          | 3.3          | 27.1%        | 55.0%        |
| 27 03 02 10  | Support of Health Care  | 1.3          | 0.8          | 0.1          | 9.2%         | 14.1%        |
| 27 03 02 11  | Management of Hepatitis C   | 7.0          | 3.7          | 1.0          | 14.7%        | 27.5%        |
| 27 03 03     | Provision Of Medical Services To The Population In Priority Areas                       | 651.2        | 440.1        | 300.7        | 46.2%        | 68.3%        |
| 27 03 03 01  | Mental Health   | 28.9         | 14.4         | 9.0          | 31.2%        | 62.8%        |
| 27 03 03 02  | Management of Diabetes  | 16.0         | 9.7          | 4.2          | 26.3%        | 43.5%        |
| 27 03 03 03  | Oncohematology Service for children   | 2.0          | 1.0          | 0.7          | 33.3%        | 66.7%        |
| 27 03 03 04  | Dialysis And Kidney Transplantation   | 40.4         | 19.3         | 13.0         | 32.1%        | 67.2%        |
| 27 03 03 05  | Palliative care of incurable patients   | 4.0          | 2.1          | 0.9          | 21.5%        | 40.1%        |
| 27 03 03 06  | Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment | 12.5         | 7.2          | 3.0          | 24.3%        | 42.2%        |
| 27 03 03 07  | Provision of primary and emergency medical care   | 121.4        | 62.7         | 30.0         | 24.7%        | 47.8%        |
| 27 03 03 08  | Referral Services   | 25.0         | 13.2         | 18.0         | 71.9%        | 135.7%       |
| 27 03 03 09  | Examination of Citizens to be recruited to defense forces service                       | 1.0          | 0.5          | 0.12         | 11.8%        | 23.7%        |
| 27 03 03 10  | Management of New Coronavirus Disease – COVID-19  | 400.0        | 310.0        | 221.9        | 55.5%        | 71.6%        |
| 27 03 04     | Postgraduate Medical Education  | 0.5          | 0.15         | 0.02         | 4.1%         | 14.0%        |
| 27 03 05     | State Clinic Management   | 0.0          | 0.0          | 0.1          |              |              |
| 27 04        | Rehabilitation and Equipment of Healthcare Facilities                                   | 30.0         | 9.3          | 10.1         | 33.7%        | 109.4%       |
| 27 05        | Reform Agenda of Labor and Employment System  | 8.9          | 4.8          | 1.3          | 15.0%        | 27.7%        |
| 27 06        | Support of IDPS and Migrants;   | 61.8         | 29.9         | 16.8         | 27.2%        | 56.1%        |
| 27 06 01     | Reintegration assistance for migrants returning to Georgia                              | 0.7          | 0.3          | 0.03         | 4.0%         | 8.0%         |
| 27 06 02     | Management of Eco-Migrant Migration   | 5.0          | 3.4          | 2.3          | 45.5%        | 67.9%        |
| 27 06 03     | Establishment of Proper Social and Living Conditions for IDP's                          | 55.0         | 25.7         | 14.4         | 26.3%        | 56.3%        |
| 27 06 04     | Integration Assistance of Persons with International Protection                         | 0.1          | 0.04         | 0.04         | 47.1%        | 94.2%        |
| 27 06 05     | Livelihood Program  | 1.1          | 0.6          | 0.01         | 1.2%         | 2.4%         |
| <b>28 00</b> | <b>Ministry of Foreign Affairs of Georgia</b>   | <b>174.2</b> | <b>94.5</b>  | <b>60.8</b>  | <b>34.9%</b> | <b>64.3%</b> |
| 28 01        | Foreign Policy Implementation   | 173.4        | 94.1         | 60.5         | 34.9%        | 64.3%        |
| 28 01 01     | Foreign Policy Planning and Management  | 161.4        | 85.4         | 56.4         | 34.9%        | 66.0%        |
| 28 01 02     | Securing Financial Obligations In International Organizations                           | 6.3          | 6.2          | 3.9          | 61.8%        | 62.7%        |
| 28 01 03     | Translation and certification of international agreements and other documents           | 0.1          | 0.08         | 0.03         | 22.0%        | 36.7%        |
| 28 01 04     | Diasporal Politics  | 4.7          | 1.9          | 0.0          | 0.0%         | 0.0%         |
| 28 01 05     | Informing the Society on integration In European and Euro-Atlantic structures issues    | 0.9          | 0.5          | 0.2          | 24.5%        | 41.0%        |
| 28 02        | Advancement of Staff Qualifications in International Relations                          | 0.9          | 0.4          | 0.3          | 32.3%        | 66.8%        |
| <b>29 00</b> | <b>Ministry of Defence of Georgia</b>   | <b>900.0</b> | <b>563.8</b> | <b>417.4</b> | <b>46.4%</b> | <b>74.0%</b> |
| 29 01        | Management of Defence   | 339.8        | 173.3        | 121.6        | 35.8%        | 70.2%        |
| 29 02        | Vocational Military Education   | 52.3         | 29.0         | 18.3         | 34.9%        | 63.0%        |
| 29 03        | Healthcare and Social Security  | 60.7         | 33.7         | 26.3         | 43.3%        | 78.0%        |

|              |  |              |              |              |              |              |
|--------------|--|--------------|--------------|--------------|--------------|--------------|
| 29 04        | Management, Control, Telecommunication and Computer Systems  | 7.8          | 4.6          | 1.8          | 22.5%        | 38.5%        |
| 29 05        | Development of Infrastructure  | 80.0         | 55.0         | 61.4         | 76.8%        | 111.7%       |
| 29 06        | International Peacekeeping Missions  | 33.0         | 23.0         | 14.4         | 43.5%        | 62.4%        |
| 29 07        | Scientific Research and Development of Military Production and Manufacturing   | 33.5         | 18.3         | 11.3         | 33.6%        | 61.4%        |
| 29 08        | Development of Defence capability  | 110.0        | 94.8         | 94.1         | 85.6%        | 99.3%        |
| 29 09        | Provision of Logistics   | 132.9        | 82.1         | 68.3         | 51.4%        | 83.2%        |
| 29 10        | Capacity Building of Defence Forces of Georgia (SG)  | 50.0         | 50.0         | 0.0          | 0.0%         | 0.0%         |
| <b>30 00</b> | <b>Ministry of Internal Affairs of Georgia</b>   | <b>780.0</b> | <b>390.4</b> | <b>243.1</b> | <b>31.2%</b> | <b>62.3%</b> |
| 30 01        | Public Order and Development of International Cooperation  | 584.9        | 289.7        | 181.2        | 31.0%        | 62.6%        |
| 30 02        | Protection of the State Border   | 97.1         | 50.3         | 29.1         | 30.0%        | 57.9%        |
| 30 03        | Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure                     | 11.6         | 5.9          | 3.4          | 29.5%        | 58.5%        |
| 30 04        | Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service | 6.9          | 3.3          | 1.8          | 25.8%        | 54.0%        |
| 30 05        | Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia                                 | 4.2          | 2.0          | 1.2          | 29.7%        | 61.1%        |
| 30 06        | Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items  | 75.3         | 39.3         | 26.4         | 35.0%        | 67.2%        |
| <b>31 00</b> | <b>Ministry of Environmental Protection and Agriculture of Georgia</b>   | <b>451.6</b> | <b>282.9</b> | <b>188.0</b> | <b>41.6%</b> | <b>66.4%</b> |
| 31 01        | Environmental Protection and Agriculture Development Program   | 10.1         | 4.8          | 2.9          | 28.6%        | 60.0%        |
| 31 01 01     | Elaborating policy and Management for environment protection and agriculture development   | 8.2          | 4.1          | 2.7          | 32.5%        | 64.7%        |
| 31 01 02     | Activities on Environmental Impact Assessment  | 0.9          | 0.5          | 0.2          | 21.9%        | 43.7%        |
| 31 01 03     | Popularization of Georgian agro-food products  | 0.5          | 0.1          | 0.002        | 0.3%         | 1.7%         |
| 31 01 04     | Biodiversity Protection measures   | 0.4          | 0.1          | 0.0          | 0.0%         | 0.0%         |
| 31 02        | Food Safety, Plant Protection and Epizootic Trustworthiness  | 29.9         | 16.3         | 6.7          | 22.4%        | 41.0%        |
| 31 03        | Development of Viticulture and Wine-Making   | 49.8         | 35.5         | 23.3         | 46.8%        | 65.7%        |
| 31 04        | Implementation of Scientific Research Studies in Agriculture   | 5.9          | 3.2          | 1.4          | 24.4%        | 44.7%        |
| 31 05        | Common Agro Project  | 206.7        | 134.9        | 109.7        | 53.1%        | 81.3%        |
| 31 05 01     | Management of the Agriculture projects   | 10.1         | 5.3          | 4.3          | 42.4%        | 81.1%        |
| 31 05 02     | Preferential Agro Credits  | 115.0        | 80.0         | 68.9         | 59.9%        | 86.1%        |
| 31 05 03     | Agro-Insurance   | 9.0          | 1.1          | 0.5          | 5.4%         | 44.2%        |
| 31 05 04     | Plant the future   | 18.0         | 12.0         | 15.4         | 85.4%        | 128.2%       |
| 31 05 05     | Georgian Tea   | 0.5          | 0.3          | 0.0          | 0.0%         | 0.0%         |
| 31 05 06     | Co-financing project for processing and storage enterprises  | 12.0         | 4.0          | 0.9          | 7.3%         | 21.8%        |
| 31 05 07     | Registration Project for Farms/Farmers   | 0.3          | 0.2          | 0.09         | 31.1%        | 62.1%        |
| 31 05 08     | Project Technical Support Program  | 0.5          | 0.3          | 0.05         | 9.6%         | 13.9%        |
| 31 05 09     | Support of Beekeeping Agricultural Cooperatives  | 0.2          | 0.0          | 0.0          | 0.0%         | 0.0%         |
| 31 05 10     | Infrastructural development of agricultural cooperatives   | 3.5          | 2.3          | 2.1          | 59.0%        | 89.8%        |
| 31 05 11     | Development Support of Agro sector   | 20.6         | 15.9         | 7.5          | 36.2%        | 46.9%        |
| 31 05 11 01  | Agricultural Modernization, Market Access and Sustainability Project   | 0.6          | 0.6          | 0.4          | 65.4%        | 65.4%        |

|              |   |                |              |              |              |              |
|--------------|---|----------------|--------------|--------------|--------------|--------------|
| 31 05 11 02  | Breastfeeding Modernization and Market Access Program (DiMMA)   | 20.0           | 15.3         | 7.1          | 35.3%        | 46.2%        |
| 31 05 12     | Harvesting Agricultural Machinery Co-financing Program  | 5.0            | 1.5          | 0.7          | 13.6%        | 45.3%        |
| 31 05 13     | Agricultural support measures resulting from New Coronavirus- COVID-19  | 12.0           | 12.0         | 7.5          | 62.2%        | 62.2%        |
| 31 05 15     | State Program for Assistance to Owners of Agricultural Land Plots   | 0.0            | 0.0          | 2.0          |              |              |
| 31 06        | Modernization of Irrigation Systems   | 90.7           | 51.7         | 25.5         | 28.1%        | 49.3%        |
| 31 06 01     | Rehabilitation and purchasing equipment for amelioration system   | 50.0           | 23.0         | 7.0          | 14.0%        | 30.4%        |
| 31 06 02     | Ongoing technical operation of the amelioration infrastructure  | 20.7           | 9.7          | 4.0          | 19.3%        | 41.3%        |
| 31 06 03     | Improvement of Irrigation and Drainage Systems (WB)   | 20.0           | 19.0         | 14.5         | 72.4%        | 76.3%        |
| 31 07        | Environmental Surveillance  | 16.9           | 8.4          | 4.5          | 26.8%        | 53.6%        |
| 31 08        | Establishment and Management of the Protected Areas System  | 15.2           | 10.1         | 5.5          | 36.2%        | 54.6%        |
| 31 09        | Establishment and Management of Forestry System   | 8.0            | 5.8          | 3.2          | 40.3%        | 55.5%        |
| 31 10        | Formation and Governance of Agency of Wildlife  | 0.6            | 0.3          | 0.2          | 36.0%        | 64.2%        |
| 31 11        | Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture | 4.9            | 3.3          | 1.6          | 32.7%        | 48.0%        |
| 31 12        | Protection of Nuclear and Radioactive Security  | 1.1            | 0.6          | 0.3          | 29.2%        | 51.9%        |
| 31 13        | Monitoring, Projections and Prevention of Environmental Protection  | 5.3            | 4.5          | 1.1          | 21.4%        | 25.5%        |
| 31 14        | Diagnosis of Consumption Products, Animal and Plant Diseases  | 4.7            | 2.7          | 1.6          | 34.1%        | 58.6%        |
| 31 15        | National Program of Monitoring the sustainable land management and land use   | 2.1            | 0.9          | 0.4          | 19.1%        | 44.9%        |
| <b>32 00</b> | <b>Ministry of Education, Science, Culture and Sport of Georgia</b>   | <b>1,797.6</b> | <b>937.7</b> | <b>621.0</b> | <b>34.5%</b> | <b>66.2%</b> |
| 32 01        | Development of Public Policy of Education, Science, Culture and Sports; Program Management                                  | 42.4           | 23.8         | 10.9         | 25.6%        | 45.6%        |
| 32 02        | Pre-school and General Education  | 1,029.5        | 510.6        | 334.6        | 32.5%        | 65.5%        |
| 32 02 01     | General educational school funding  | 894.0          | 446.0        | 296.2        | 33.1%        | 66.4%        |
| 32 02 02     | Support Teachers' professional development  | 10.3           | 5.0          | 3.2          | 30.7%        | 63.3%        |
| 32 02 03     | Provision of safe educational environment   | 18.8           | 9.4          | 5.6          | 29.9%        | 59.8%        |
| 32 02 03 01  | Administration of Safe Educational Environment Program  | 2.3            | 1.1          | 0.7          | 30.0%        | 60.6%        |
| 32 02 03 02  | Provision of safe educational environment   | 16.5           | 8.2          | 4.9          | 29.9%        | 59.7%        |
| 32 02 04     | Encouraging successful pupils   | 1.0            | 0.7          | 0.1          | 13.8%        | 20.7%        |
| 32 02 05     | Providing educational and living conditions for especially talented pupils  | 0.2            | 0.1          | 0.06         | 25.1%        | 50.2%        |
| 32 02 06     | Providing pupils with textbooks   | 26.3           | 1.2          | 6.9          | 26.2%        | 596.6%       |
| 32 02 07     | Financial assistance to teachers and administrative-technical staff in the occupied regions                                 | 4.2            | 2.1          | 1.0          | 24.2%        | 48.4%        |
| 32 02 08     | Access to general education for accused and convicted persons   | 0.3            | 0.1          | 0.1          | 41.3%        | 80.4%        |
| 32 02 09     | Development and facilitation of the implementation of the National Curriculum   | 0.4            | 0.2          | 0.1          | 27.5%        | 69.7%        |
| 32 02 10     | Providing transportation for public school students   | 13.6           | 5.6          | 8.7          | 64.3%        | 156.8%       |
| 32 02 11     | Program "My First Computer"   | 43.0           | 32.0         | 6.2          | 14.4%        | 19.4%        |
| 32 02 12     | Promoting General Education   | 1.6            | 1.1          | 1.8          | 113.1%       | 164.4%       |
| 32 02 13     | Promoting General Education Reform  | 16.0           | 7.3          | 4.6          | 28.5%        | 62.7%        |
| 32 03        | Vocational Education  | 62.5           | 29.1         | 25.1         | 40.1%        | 86.4%        |
| 32 03 01     | Promoting the Development of Vocational Education   | 60.00          | 27.85        | 24.31        | 40.5%        | 87.3%        |

|              |  |             |             |             |              |              |
|--------------|--|-------------|-------------|-------------|--------------|--------------|
| 32 03 02     | Access to vocational education for convicts and ex-prisoners   | 0.1         | 0.1         | 0.0         | 0.0%         | 0.0%         |
| 32 03 03     | Vocational training of ethnic minorities   | 2.4         | 1.2         | 0.8         | 32.6%        | 67.8%        |
| 32 04        | Higher Education   | 153.4       | 97.5        | 83.0        | 54.1%        | 85.2%        |
| 32 04 01     | Exams organization   | 13.8        | 4.6         | 2.6         | 18.6%        | 56.3%        |
| 32 04 02     | State education, master grants and youth promotion   | 117.2       | 83.0        | 70.3        | 60.0%        | 84.7%        |
| 32 04 03     | Promoting Higher Education   | 0.2         | 0.10        | 0.05        | 24.9%        | 49.4%        |
| 32 04 04     | Promoting Education Abroad   | 7.0         | 2.3         | 0.7         | 10.4%        | 31.6%        |
| 32 04 05     | Promotion of Higher Education Institutions   | 15.2        | 7.5         | 9.4         | 61.7%        | 124.7%       |
| 32 05        | Support to Scientific Research and Studies   | 60.5        | 33.2        | 21.9        | 36.3%        | 66.0%        |
| 32 05 01     | Promotion of Scientific Grants and Scientific Research   | 28.1        | 18.0        | 13.6        | 48.5%        | 75.5%        |
| 32 05 02     | Programs of Scientific Institutions  | 5.9         | 3.1         | 1.9         | 32.2%        | 60.9%        |
| 32 05 03     | Promotion of the Georgian Academy of Agricultural Sciences   | 1.1         | 0.6         | 0.4         | 31.9%        | 63.6%        |
| 32 05 04     | Promotion of Scientific Research   | 25.0        | 11.6        | 6.0         | 24.0%        | 51.9%        |
| 32 05 05     | Popularization of science  | 0.4         | 0.0         | 0.1         | 19.4%        |              |
| 32 06        | Inclusive Education  | 27.1        | 11.8        | 7.5         | 27.7%        | 63.6%        |
| 32 07        | Development of Infrastructure  | 137.8       | 77.9        | 46.5        | 33.7%        | 59.6%        |
| 32 07 01     | Development of infrastructure of general education institutions  | 34.0        | 16.0        | 5.8         | 17.0%        | 36.0%        |
| 32 07 02     | Development of infrastructure of vocational education institutions   | 25.0        | 13.2        | 6.4         | 25.5%        | 48.4%        |
| 32 07 03     | Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry | 1.5         | 0.8         | 0.0         | 0.0%         | 0.0%         |
| 32 07 04     | Development of infrastructure of higher education and scientific institutions  | 20.0        | 6.5         | 3.4         | 17.2%        | 53.0%        |
| 32 07 05     | Development of Public School Operation and Maintenance System  | 2.3         | 1.1         | 2.1         | 90.6%        | 186.1%       |
| 32 07 06     | Support for Investment and Infrastructural Projects in Culture   | 8.0         | 3.0         | 0.0         | 0.0%         | 0.0%         |
| 32 07 07     | Support for investments and infrastructure projects in sports  | 46.9        | 37.3        | 28.8        | 61.3%        | 77.0%        |
| 32 08        | Facilitation of Sport's and Art's Institutions   | 6.8         | 3.3         | 1.9         | 27.9%        | 56.8%        |
| 32 09        | Facilitation of Development of Culture   | 69.5        | 36.9        | 19.9        | 28.6%        | 53.9%        |
| 32 10        | Protection of Cultural Heritage and Museum System Improvement  | 30.2        | 11.6        | 6.0         | 19.9%        | 51.7%        |
| 32 11        | Development and Popularization of Mass and High Achievements in Sports   | 122.4       | 74.0        | 48.5        | 39.6%        | 65.6%        |
| 32 12        | Social Security and Assistance Events for Public Figures of Sports and Culture   | 17.1        | 9.5         | 5.4         | 31.3%        | 56.4%        |
| 32 13        | Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)   | 26.5        | 12.2        | 8.1         | 30.5%        | 66.3%        |
| 32 14        | Vocational Education I (KfW)   | 8.5         | 2.7         | 0.2         | 1.8%         | 5.6%         |
| 32 15        | Applied Scientific Research Grant Program (IBRD)   | 3.4         | 3.4         | 1.6         | 47.5%        | 47.5%        |
| 32 19        | Modern Skills for a Better Employment Sector Development Program - Project (ADB)                                       | 0.0         | 0.0         | 0.04        |              |              |
| <b>33 00</b> | <b>Prosecutor's Office of Georgia</b>  | <b>41.4</b> | <b>21.0</b> | <b>12.9</b> | <b>31.2%</b> | <b>61.6%</b> |
| <b>34 00</b> | <b>Georgian Intelligence Service</b>   | <b>13.8</b> | <b>7.1</b>  | <b>4.6</b>  | <b>33.5%</b> | <b>65.1%</b> |
| <b>35 00</b> | <b>LEPL - Civil Service Bureau</b>   | <b>1.4</b>  | <b>0.7</b>  | <b>0.6</b>  | <b>41.7%</b> | <b>83.2%</b> |
| <b>36 00</b> | <b>LEPL - Legal Aid Service</b>  | <b>7.3</b>  | <b>3.9</b>  | <b>2.2</b>  | <b>30.6%</b> | <b>56.6%</b> |
| <b>37 00</b> | <b>LEPL - State Office of Veterans' Affairs</b>  | <b>7.9</b>  | <b>3.6</b>  | <b>2.5</b>  | <b>31.6%</b> | <b>68.5%</b> |
| <b>38 00</b> | <b>LEPL – Financial Monitoring Service of Georgia</b>  | <b>2.2</b>  | <b>1.1</b>  | <b>0.7</b>  | <b>34.0%</b> | <b>65.4%</b> |
| <b>39 00</b> | <b>NNLE - Solidarity Fund of Georgia</b>   | <b>0.3</b>  | <b>0.1</b>  | <b>0.09</b> | <b>34.3%</b> | <b>67.6%</b> |
| <b>40 00</b> | <b>Special State Protection Service of Georgia</b>   | <b>60.4</b> | <b>31.4</b> | <b>18.9</b> | <b>31.2%</b> | <b>60.1%</b> |

|              |  |                |                |                |              |              |
|--------------|--|----------------|----------------|----------------|--------------|--------------|
| 40 01        | Provision of Security for Individuals and Facilities Subject to Protection   | 52.4           | 26.8           | 16.2           | 31.0%        | 60.7%        |
| 40 02        | Maintenance of Public Facilities   | 8.0            | 4.7            | 2.6            | 33.0%        | 56.6%        |
| <b>41 00</b> | <b>Public Defender Office (Ombudsman) of Georgia</b>   | <b>8.5</b>     | <b>3.4</b>     | <b>1.6</b>     | <b>19.1%</b> | <b>47.6%</b> |
| <b>42 00</b> | <b>LEPL – Public Broadcaster</b>   | <b>69.2</b>    | <b>34.6</b>    | <b>29.9</b>    | <b>43.2%</b> | <b>86.3%</b> |
| <b>43 00</b> | <b>LEPL – National Competition Agency of Georgia</b>   | <b>2.4</b>     | <b>1.6</b>     | <b>0.7</b>     | <b>28.3%</b> | <b>42.5%</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>1.3</b>     | <b>0.8</b>     | <b>33.0%</b> | <b>61.0%</b> |
| <b>45 00</b> | <b>Patriarchate of Georgia</b>   | <b>25.0</b>    | <b>15.2</b>    | <b>10.8</b>    | <b>43.1%</b> | <b>71.0%</b> |
| 45 01        | Grant Financing for Religious Education  | 14.7           | 8.5            | 5.2            | 35.2%        | 60.7%        |
| 45 02        | NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli   | 0.6            | 0.4            | 0.3            | 52.2%        | 88.7%        |
| 45 03        | NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy   | 1.8            | 1.2            | 0.6            | 35.3%        | 51.6%        |
| 45 04        | NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care   | 0.7            | 0.4            | 0.4            | 61.1%        | 99.7%        |
| 45 05        | NNLE - Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr   | 0.3            | 0.1            | 0.1            | 44.8%        | 85.9%        |
| 45 06        | NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called   | 0.9            | 0.4            | 0.4            | 50.0%        | 100.0%       |
| 45 07        | NNLE - Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda   | 0.2            | 0.1            | 0.08           | 35.0%        | 70.1%        |
| 45 08        | NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called  | 1.9            | 1.0            | 0.7            | 36.6%        | 71.2%        |
| 45 09        | NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze   | 1.8            | 1.1            | 1.1            | 59.5%        | 99.9%        |
| 45 10        | NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing   | 0.1            | 0.06           | 0.06           | 60.0%        | 100.0%       |
| 45 11        | Subsidies to the Television Company of the Patriarchy of Georgia   | 0.8            | 0.8            | 0.8            | 100.0%       | 100.0%       |
| 45 12        | NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy  | 0.5            | 0.4            | 0.4            | 76.4%        | 87.8%        |
| 45 13        | NNLE - Education, Arts and Recreation Centre of Poti   | 0.7            | 0.6            | 0.5            | 83.2%        | 98.7%        |
| <b>46 00</b> | <b>LEPL - Levan Samkharauli National Forensics Bureau</b>  | <b>7.0</b>     | <b>3.9</b>     | <b>1.8</b>     | <b>26.2%</b> | <b>47.7%</b> |
| <b>47 00</b> | <b>LEPL - National Statistics Office of Georgia, GeoStat</b>   | <b>10.1</b>    | <b>5.1</b>     | <b>3.1</b>     | <b>30.4%</b> | <b>59.8%</b> |
| 47 01        | Planning and Management of Statistics  | 5.6            | 2.9            | 1.7            | 30.3%        | 57.8%        |
| 47 02        | Public Program of Statistics   | 4.3            | 2.1            | 1.3            | 31.3%        | 63.4%        |
| 47 03        | Universal Census of Population and Housing of Georgia  | 0.3            | 0.1            | 0.06           | 18.4%        | 46.2%        |
| <b>48 00</b> | <b>LEPL - Georgian National Academy of Science</b>   | <b>4.3</b>     | <b>2.1</b>     | <b>1.4</b>     | <b>31.8%</b> | <b>63.2%</b> |
| <b>49 00</b> | <b>Georgian Chamber of Commerce and Industry</b>   | <b>1.4</b>     | <b>0.9</b>     | <b>0.4</b>     | <b>27.7%</b> | <b>44.2%</b> |
| <b>50 00</b> | <b>LEPL-State Agency for Religious Issues</b>  | <b>5.3</b>     | <b>2.8</b>     | <b>2.5</b>     | <b>47.5%</b> | <b>90.0%</b> |
| <b>51 00</b> | <b>State Inspector Service</b>   | <b>9.0</b>     | <b>5.1</b>     | <b>2.5</b>     | <b>27.6%</b> | <b>48.9%</b> |
| <b>52 00</b> | <b>LEPL - State Language Department</b>  | <b>0.5</b>     | <b>0.2</b>     | <b>0.1</b>     | <b>32.8%</b> | <b>65.4%</b> |
| <b>53 00</b> | <b>LEPL - Public Private Partnership Center</b>  | <b>0.3</b>     | <b>0.1</b>     | <b>0.07</b>    | <b>29.8%</b> | <b>56.3%</b> |
| <b>54 00</b> | <b>LEPL - Youth Center</b>   | <b>4.2</b>     | <b>1.6</b>     | <b>0.8</b>     | <b>20.0%</b> | <b>51.3%</b> |
| <b>55 00</b> | <b>Office of the National Security Council</b>   | <b>2.7</b>     | <b>1.5</b>     | <b>0.7</b>     | <b>25.6%</b> | <b>45.9%</b> |
| <b>56 00</b> | <b>Expenditures of General-State Importance</b>  | <b>4,768.3</b> | <b>3,155.3</b> | <b>2,618.6</b> | <b>54.9%</b> | <b>83.0%</b> |
| 56 01        | External debt service and repayments   | 3,148.0        | 2,380.8        | 2,147.2        | 68.2%        | 90.2%        |
| 56 02        | Domestic debt service and repayments   | 570.0          | 287.0          | 174.4          | 30.6%        | 60.7%        |

|              |  |            |            |             |       |        |
|--------------|--|------------|------------|-------------|-------|--------|
| 56 03        | Liabilities regarding international financial organizations  | 4.5        | 0.8        | 0.0         | 0.0%  | 0.0%   |
| 56 04        | Transfers for autonomous republics and municipalities  | 225.0      | 60.0       | 101.0       | 44.9% | 168.4% |
| 56 04 01     | Transfers to Autonomous Republics  | 9.0        | 4.5        | 4.5         | 50.0% | 100.0% |
| 56 04 02     | Transfers to municipalities  | 216.0      | 55.5       | 96.5        | 44.7% | 173.9% |
| 56 05        | Government Reserve Fund of Georgia   | 40.0       | 22.0       | 0.0         | 0.0%  | 0.0%   |
| 56 06        | Funds for Repayment of debt accumulated in previous years and execution of court decisions                           | 10.0       | 2.1        | 2.6         | 26.3% | 125.0% |
| 56 07        | Regional Development Fund of Georgia   | 280.0      | 100.0      | 0.0         | 0.0%  | 0.0%   |
| 56 08        | Mountainous Community Development Fund   | 15.0       | 2.0        | 0.0         | 0.0%  | 0.0%   |
| 56 09        | Funding simultaneous bonus for the established state awards of Georgia   | 0.2        | 0.1        | 0.07        | 33.7% | 67.3%  |
| 56 10        | Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements                    | 0.7        | 0.65       | 0.005       | 0.7%  | 0.8%   |
| 56 11        | Co-financing Cumulative Pension Schemes  | 220.0      | 110.0      | 91.0        | 41.4% | 82.7%  |
| 56 12        | Financial support for planned reforms in municipalities in cooperation with international partners                   | 5.0        | 2.5        | 0.0         | 0.0%  | 0.0%   |
| 56 13        | General-State Expenditures Financed by Donors  | 219.9      | 182.3      | 102.3       | 46.5% | 56.1%  |
| 56 13 01     | Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW)                                    | 15.0       | 15.0       | 6.6         | 43.8% | 43.8%  |
| 56 13 02     | Adjara Solid Waste Project (EBRD, SIDA)  | 8.8        | 7.5        | 1.1         | 12.7% | 14.9%  |
| 56 13 03     | Batumi Bus Project (E5P, EBRD)   | 8.8        | 8.8        | 0.0         | 0.0%  | 0.0%   |
| 56 13 04     | Tbilisi Solid Waste Management Project (EBRD)  | 30.0       | 0.0        | 0.0         | 0.0%  |        |
| 56 13 05     | Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)  | 12.3       | 6.0        | 1.0         | 7.8%  | 15.9%  |
| 56 13 06     | Tbilisi Bus Project (Phase II) (EBRD)  | 145.0      | 145.0      | 90.8        | 62.6% | 62.6%  |
| 56 13 08     | Rehabilitation of Communal Infrastructure Institutions in Batumi – III phase (EU, KfW)                               | 0.0        | 0.0        | 2.9         |       |        |
| 56 14        | Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program | 30.0       | 5.0        | 0.0         | 0.0%  | 0.0%   |
| <b>57 00</b> | <b>LEPL - Kutaisi International University</b>   | <b>0.0</b> | <b>0.0</b> | <b>0.5</b>  |       |        |
| <b>59 00</b> | <b>NNLE - Millennium Fund</b>  | <b>0.0</b> | <b>0.0</b> | <b>0.02</b> |       |        |
| 59 02        | Millennium Innovation Competition  | 0.0        | 0.0        | 0.02        |       |        |