



2021 Y.

Monthly Review of 2020 State Budget Execution (January-December)

Budget Analysis Unit

E-mail: pbo@parliament.ge



საპარლამენტო ბიუჯეტის საბიუჯეტო ოფისი

Parliamentary Budget Office, 2021 Y.

Main Indicators of the State Budget

According to the law of Georgia “State Budget law of Georgia 2020”¹, the planned annual **total revenues** defined with the amount of 18,420.3 million GEL, while the planned annual **total expenditures** defined - 15,923.8 million GEL. In January-December this year, the execution of total revenues amounted to 18,037.7 million GEL (97.9% of the annual plan) and exceeds the same indicator of previous year by 4,785.5 million GEL (by 36.1%), while execution of total expenditures was – 16,170.1 million GEL² (101.5% of the annual plan) which exceeds the indicator of previous year January-December by 2,700.4 million GEL (by 20.0%).

The diagram below represents the 2012-2020 annual budget plans and 12-month performance indicators of the State Budget total revenues and total expenditures.

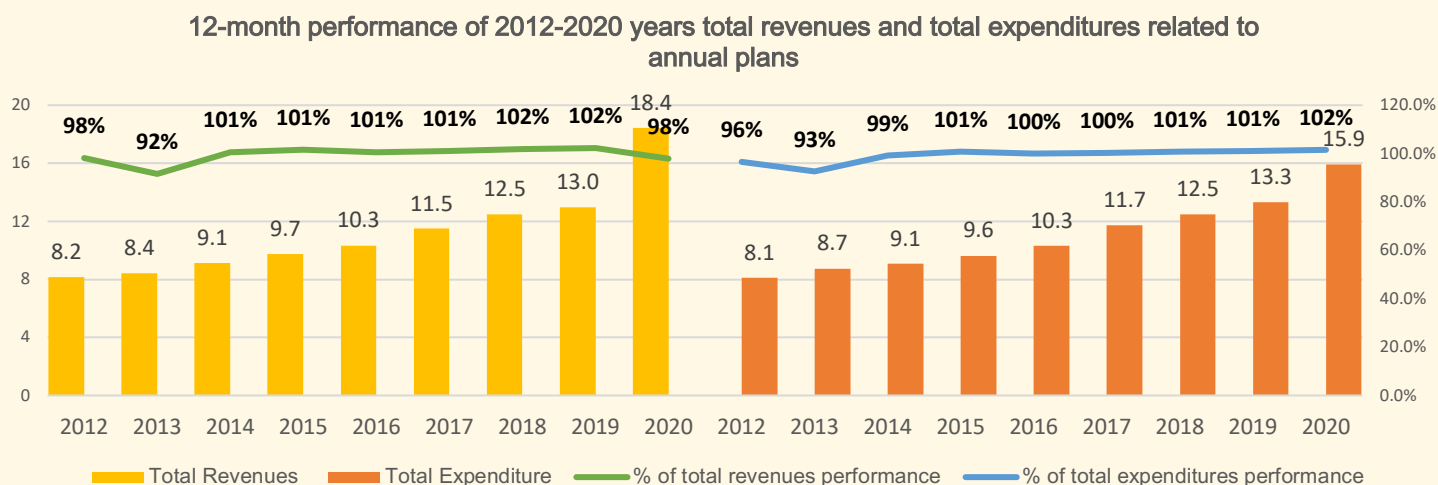


Diagram 1: 12-month performance of 2012-2020 years total revenues and total expenditures related to annual plans (Billion GEL, %).

Concerning the execution of **total revenues** by components, the performance of the revenues and disposals of nonfinancial assets stand out with good performance level and amount to 102.7% and 109.1% of the annual plan. Incurrence of liabilities are characterized by relatively low performance level and amounts to 90.7% of the annual plan. Concerning the fourth component of total revenues, positive deviation of disposals of financial assets is identified and is defined by – 204.2% of annual plan.

Concerning the performance of the **total expenditure** components, the performance of the largest component – expenses – is estimated at 99.8% of the annual planned target. The indicators of acquisitions of nonfinancial and financial assets exceed the annual plans and correspondingly amount to 115.5% and 114.8% of annual plan. As to the fourth component of total expenditures, reductions of liabilities, stand out with the lowest performance level with the amount of - 91.4% towards annual plan.

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

² The exceed of total expenditures and its components actual performance according to plan, is provoked in frames of grants and credits by the reflection of direct transfers and targeted grants only in performance indicators.

Title	2020 annual plan	12-month performance	%-According to annual plan	Title	2020 annual plan	12-month performance	%-According to annual plan
Total revenues	18,420.3	18,037.7	97.9%	Total expenditures	15,923.8	16,170.1	101.5%
Revenues	10,212.7	10,488.1	102.7%	Expenses	12,556.4	12,531.6	99.8%
Disposals of nonfinancial assets	90.0	98.2	109.1%	Acquisitions of nonfinancial assets	2,007.8	2,319.0	115.5%
Disposals of financial assets	80.0	163.4	204.2%	Acquisitions of financial assets	326.8	375.3	114.8%
Incurrence of liabilities	8,037.6	7,288.1	90.7%	Reductions of liabilities	1,032.7	944.0	91.4%

Table 1: Performance of state budget total revenues and total expenditures by components of 12-month 2020 (million GEL, %).

In January-December 2020, the State Budget **gross operating balance**³ was defined by -2,043.5 million GEL in 12-month period, whereas the **net lending/net borrowing balance**⁴ amounted to – 4,264.4 million GEL. The figure below represents the 12-month gross operating and net lending/net borrowing balance dynamics in 2012-2020.

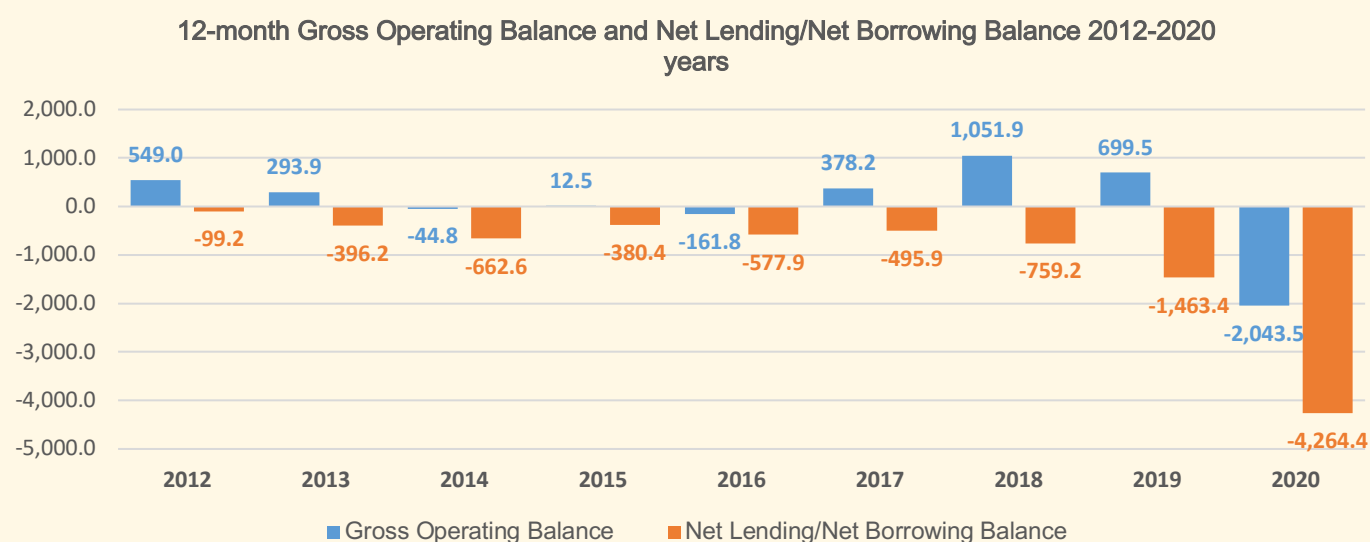


Diagram 2: 12-month gross operating balance and net lending/net borrowing balance of 2012-2020 (million GEL)

As to the **net change in the stock of cash**, at the beginning of the year, the adjusted State Budget balance was 443.7 million GEL. With January-December total revenues and total expenditures taken into account, the net accumulation in the stock of cash amounted to - 1,867.7 million GEL and by January the 1st of 2021 the State Budget balance was - 2,311.4 GEL.

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

⁴ 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).

December Indicators of the State Budget Execution

Total revenues of December 2020 amounted to - 1,653.9 million GEL, less than November indicator by 45.1 million GEL and less than the indicator of December of previous year by 297.7 million GEL. As to the **total expenditures** of December 2020 the amount is defined at 2,250.7 million GEL, which is more than November indicator by 984.0 million GEL, and exceeds the indicator of previous year's December by 370.8 million GEL.

The diagram below presents 2018-2020 State Budget Total Revenues and Total Expenditures by months.

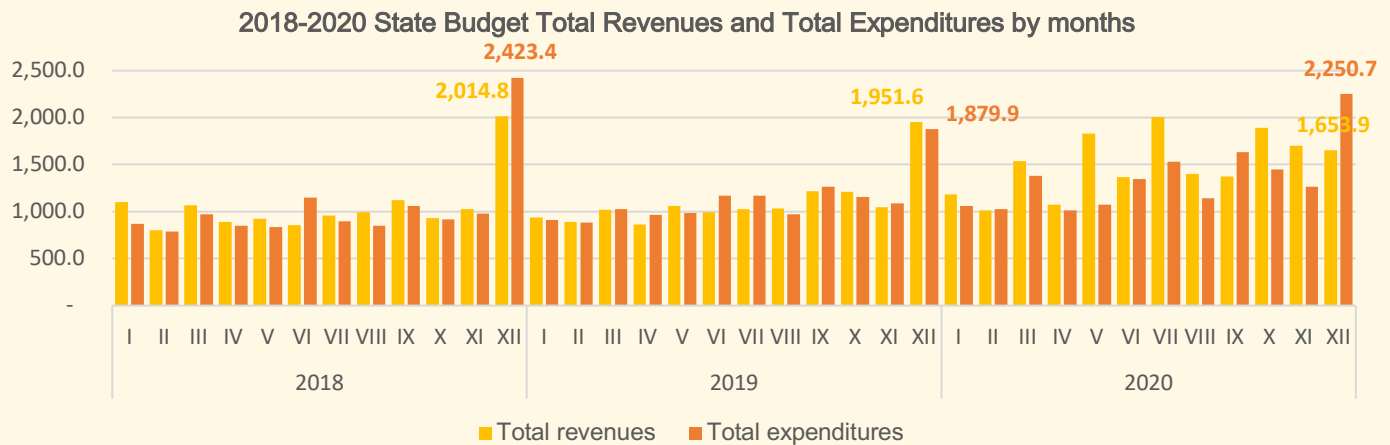


Diagram 3: 2018-2020 State Budget total revenues and total expenditures by months (million GEL)

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

The formation of total revenues was generally implemented by revenues (69.0%) and by Incurrence of liabilities (28.9%). 18.3 million GEL was received from the realization of nonfinancial assets, whereas the indicator of disposals of financial assets amounted to 16.0 million GEL.

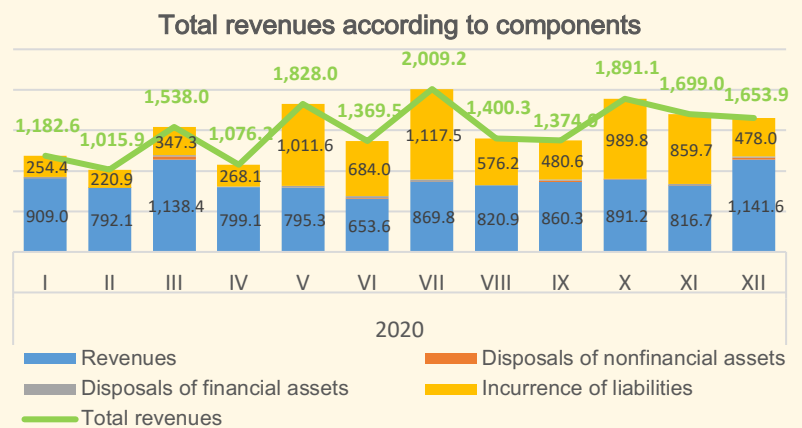


Diagram 4: Total revenues according to component (million GEL)

The execution of expenses for December 2020 amounted to 1,633.5 million GEL, the execution of Acquisitions of nonfinancial assets was defined at – 434.5 million GEL, Acquisitions of financial assets' execution was defined at – 56.7 million GEL, whereas, the execution of reductions of liabilities was defined by – 126.0 million GEL.

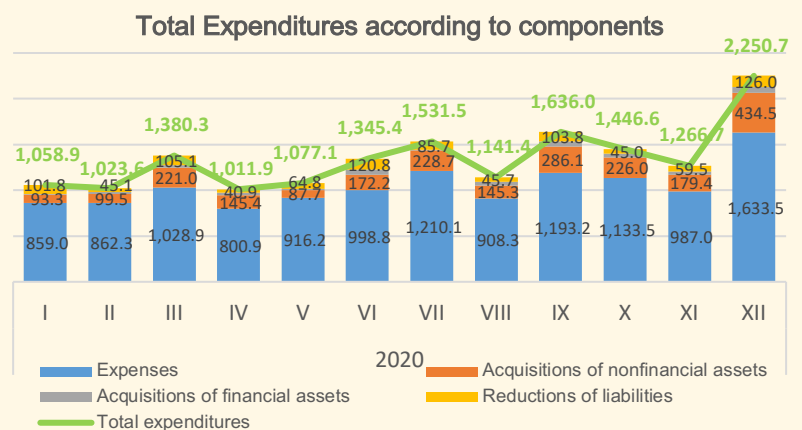


Diagram 5: Total Expenditures according to components (million GEL)

The review of **revenues received from taxes** is important in total revenues. 71.9% of December revenues and 49.6% of total revenues are received from taxes.

The economic situation resulting from the COVID-19 world pandemic, April-June taxes show decrease trend, However, the tax revenue growth trend is seen from July-October, though it has decreased in November, and have increased in December by 12.8%. Namely: 820.5 million GEL was received in the State Budget from taxes in December, more than November indicator (727.5 million GEL) by 93.0 million GEL. Taxes, except from VAT and income tax (have decreased correspondingly by 8.3 million GEL and 3.3 million GEL) have increased, the increase is mainly due to excise tax (by 34.0 million GEL) and other taxes⁵ (by 67.4 million GEL), (profit tax and import tax have slightly increased, by 3.2 million GEL).

Taxes according to forms

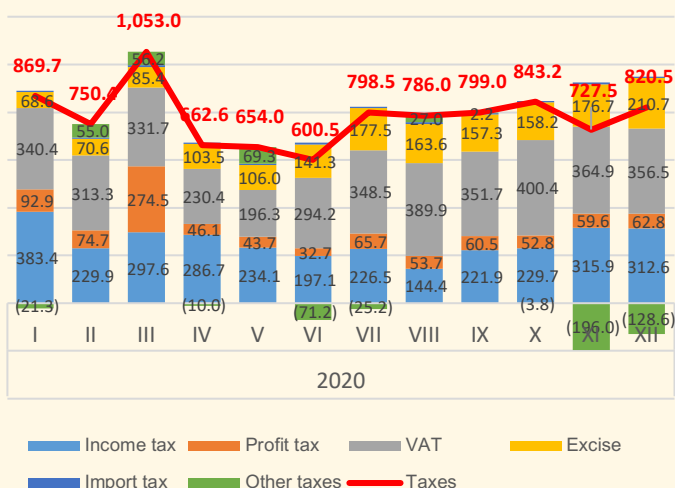


Diagram 6: taxes according to forms (million GEL)

Expenses according to types

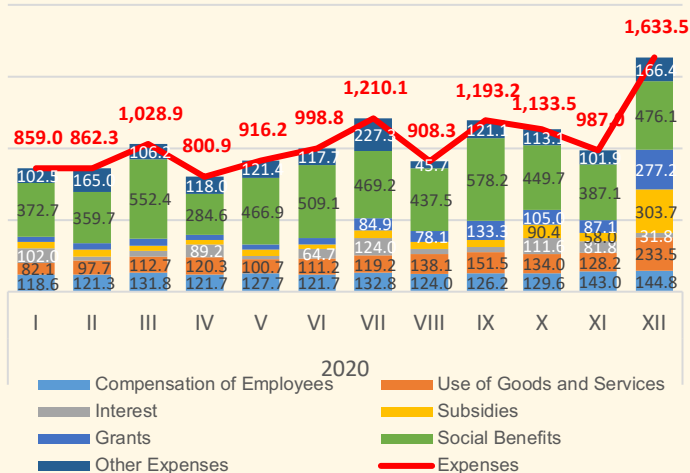


Diagram 7: expenses according to types (million GEL)

As to the main component of total expenditure, **expenses**, it appears to cover 72.6% of total expenditures of December. In December 2020 expenses are defined at – 1,633.5 million GEL, more than previous month indicator (987.0 million GEL) by 646.5 million GEL. In December, compared to November, funding for all components of expenses have increased except from the Interest (component of the Interest has decreased by 49.9 million GEL). Namely: Subsidies have increased by - 245.7 million GEL, grants by – 190.1 million GEL, use of goods and services by – 105.3 million GEL, social benefits by – 89.1 million GEL, other expenses by – 64.5 million GEL and compensation of employees by – 1.8 million GEL.

Regarding gross operating and net lending/net borrowing balances, in December 2020, the State Budget **gross operating balance** amounted to -491.9 million GEL, whereas **net lending/net borrowing balance** was – -908.1 million GEL.

It must also be noted that, in December, in view of received total revenues (1,653.9 million GEL) and rendered total expenditures (2,250.7 million GEL) **net application in the stock of cash** was defined at **596.8 million GEL**.

⁵ Based on the reform of the treasury code system in 2016, counting/recording of the paid tax is being realized in “other taxes” before the planned time limit of the declaration, and after the planned time limit of the declaration, they are transferred to the relevant/appropriate 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-December 2020 was 18,037.7 million GEL. The major share, 58.1% is formed from the revenues. This indicator has slightly decreased compared to nominal expression of 2018-2019 which is related to the revenues received by taxes. Concerning the revenues share in total revenues, this indicator has sharply decreased compared to previous years. Namely, in December 2019, the share of revenues was 80.6% of the total revenues and 83.5% in 2018. Compared to previous years, the indicator of Incurrence of liabilities has sharply increased in nominal expression and as a share in total revenues. Namely, the Incurrence of liabilities for 12-month period in 2020 composes 40.4% of the total revenues, whereas 17.6% in 2019 and 14.8% in 2018. As in previous years, in the reporting period of 2020 the receipts received by the disposals of nonfinancial and financial assets' total share is insignificant and amounts to 1.4%, this indicator amounted to 1.8% in 2019 and to 1.7% in 2018.

12-month total revenues according to components 2018-2020

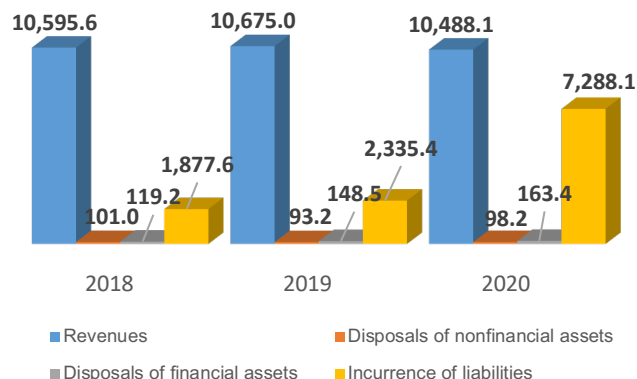


Diagram 8: total revenues according to components for 12-month 2018-2020 (million GEL)

In 12-month period, the received **revenues** are defined by 10,488.1 million GEL, 102.7% of the annual plan, compared to last year, the revenues' indicator has slightly decreased - by 186.9 million GEL (by 1.8%). As to the performance on the level of components, taxes and other revenues stand out with good performance level, whereas the performance of grants shows significant negative deviation.

Tax revenues received in January-December amount to 9,364.8 million GEL – 104.3% of the annual plan, which is the result of the good performance level of all types of taxes, especially of the high rate mobilization of the profit tax and excise (relatively, 109.5% and 122.2% of annual plan). The tax revenues have decreased by 300.8 million GEL (by 3.1%) compared to the same period of previous year. The indicated decrease is related to VAT, which is reduced by 325.4 million GEL (by 7.7%) compared to the previous year, incl. VAT on products sold and services rendered on the territory of Georgia was reduced by 3.0% (by 36.8 million GEL), on imported products (consisting 69.6% of the total amount of VAT) - by 9.6% (288.7 million GEL). Compared to the previous year, the profit tax has increased (by 53.2 million GEL). While the income received in form of excise has also increased (by 112.7 million GEL), compared to last year, which is mainly connected with 7.0% (by 48.1 million GEL) increase of the excise revenues from the imported tobacco.

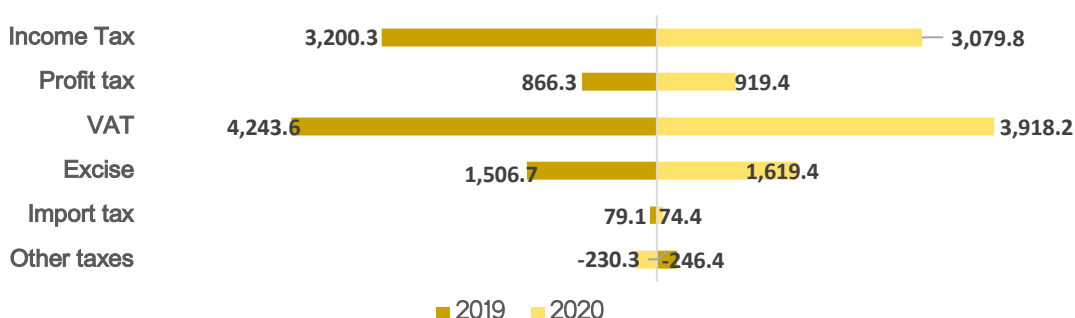


Diagram 9: 12-month taxes of 2019-2020 years by articles (million GEL)

The actual **grants** indicators – with the amount of 457.3 million GEL is only 81.9% of annual plan. What is mainly connected with budget supporting grants, (by quarterly breakdown of June, 2020 approved State Budget) by which, the receiving of 60.7% (279.1 million GEL) of planned indicator (460.0 million GEL) is foreseen in 4th quarter of 2020 year. Namely, 54.3 million GEL investment grants were received in the budget. Furthermore, 50.6 million GEL income grants were received from LEPL's of central budget. Likewise, the

target grants of 73.3 million GEL provided by the donors to the budgetary organizations were also included into the State Budget.

666.0 million GEL were mobilized as **other revenues** in 12-month, 98.7% of annual plan, the indicated slight negative deviation is connected with administrative fees, in form of which 63.4% of the plan is received in the budget. The major part of the total amount of other revenues compiles revenues received from property with the amount of – 291.9 million GEL (including 100.1 million GEL received from dividends and 156.3 million GEL - as interest) and 264.0 million GEL was received from unclassified transfers (including funds, with the amount of 137.3 million GEL, received in a form of other current revenues, which include cash donations and other voluntary transfers).

As for the execution of other components of total revenues:

The total revenues received from **Disposals of nonfinancial assets** (98.2 million GEL) assets stand out with high performance level (109.1% of annual plan), which is connected with significant sums received in this directions in December. Namely, 14.0 million GEL was received in budget from the realization of main assets and 4.3 from realization of land.

The execution of total revenues from **Disposals of financial assets** (163.4 million GEL) shows significant (104.2%) positive deviation – towards the annual plan: budget have received 2-times more than planned amount, which is related to the excessive repayment of loans to the budget compared to the indicator provided in the plan.

Important funds are received in the budget total revenues by the **Incurrence of liabilities** (based on world COVID-19 pandemic additional funds were obtained): 7,288.1 million GEL was accumulated to the State Budget in 12-month, though the indicator mentioned above stands out with relatively low performance level towards annual plan (90.7% of annual plan). This is mainly connected with external loan. Namely, in the form of budget supportive credits, with the amount of 74.6% (3,845.6 million GEL) of annual plan. Whereas, 137.2% of annual plan (1,416.4 million GEL) is received by the investment credits.

	2020 Annual plan	12-month performance	Performance towards annual plan
Incurrence of Liabilities	8,037.6	7,288.1	90.7%
external	6,187.6	5,262.0	85.0%
Budgetary credits	5,155.0	3,845.6	74.6%
Investment credits	1,032.6	1,416.4	137.2%
Domestic	1,850.0	2,026.1	109.5%

Table 2: total revenue received by the Incurrence of liabilities for 12-month of 2020 (million GEL, %)

Regarding the growth of the indicator of domestic liabilities, (revenue from domestic securities, except shares), net revenue amounted to 2,026.1 million GEL, received by issue and coverage of treasury liabilities and treasury bonds, what equals to 109.5% of annual plan.

State Budget Total Expenditures

The execution of State Budget **total expenditures** in January-December 2020 was 16,170.1 million GEL. The major share, 77.5%, is formed from expenses, that are sharply increased in point of nominal expression in 2018-2019, although, the share of expenses of 2018-2019 have increased insignificantly. Namely, in 12-month of 2019 the share of expenses in total expenditures was 74.1% and 75.8% in 12-month of 2018. Concerning the 3 other components of total expenditures, acquisitions of nonfinancial assets, acquisitions of financial assets and reductions of liabilities. In 12-month of 2020, the acquisitions of nonfinancial assets' performance indicator amounted to 14.3% of total expenditures, acquisitions of financial assets amounted to – 2.3%, and the performance of reductions of liabilities amounted to – 5.8%. In 12-month of 2019, their share in total expenditures were apportioned by the amount of 16.7%, 2.1%, 7.1% and – 15.2%, 3.0% and 6.0% in 12-month of 2018.

12-month total expenditure according to components 2018-2020

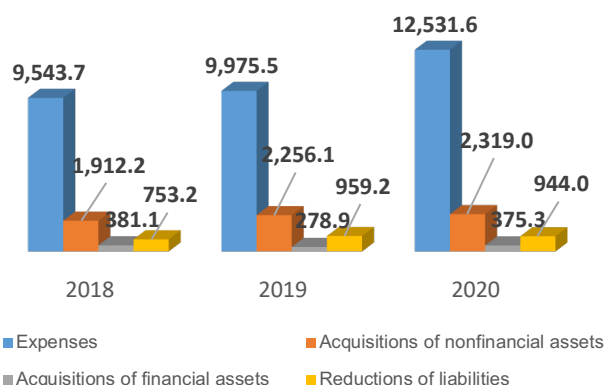


Diagram 10: total expenditure according to components for January-December 2018-2020 (million GEL)

The execution of January-December **expenses** amount to 12,531.6 million GEL – 99.8% of annual plan, what exceeds previous year indicator by 2,556.1 million GEL (25.6%). The difference is related to high execution of all the components compared previous year. It must be noted that, major share of total difference comes to social benefits (1,396.6 million GEL). Comparatively to annual plan, good performance level was seen in case of Grants (125.3%), Use of Goods and Services (101.2%), Compensation of Employees (99.3%), Interest (97.5%) and Social Benefits (100.1%). 427.2 million GEL from the execution of Interest (763.7 million GEL) was addressed to serving of state domestic liabilities and 336.5 million GEL on serving state external liabilities. Whereas, the great share from social benefits (5,343.2 million GEL) comes on Social Protection of Population (3,835.3 million GEL), on Healthcare Services to Population (1,238.3 million GEL) and on Co-financing Cumulative Pension Schemes (211.0 million GEL). Compared to annual plan, other expenses (95.3%) is characterized by a relatively low level of performance, whereas, the subsidies show a significant negative deviation towards the annual plan and is defined at - 85.2%.

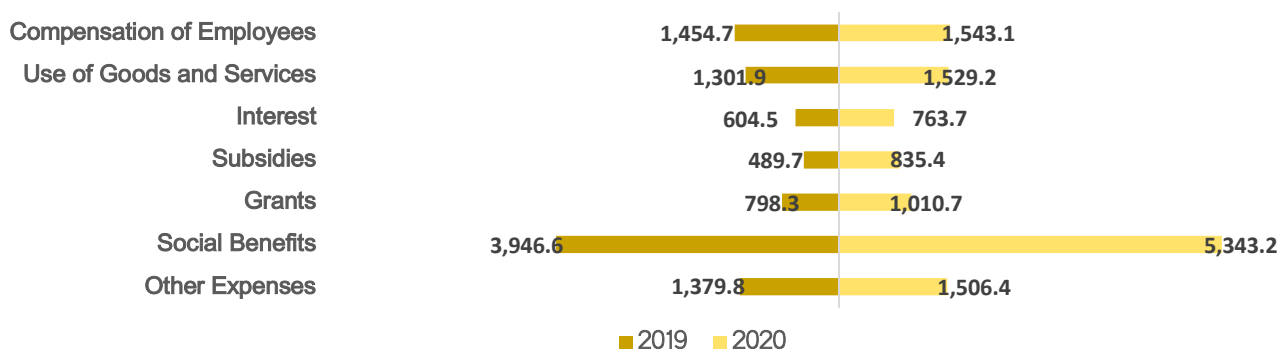


Diagram 11: 12-month expenses of 2019-2020 by articles (million GEL)

As to the execution of other components of total expenditure:

The execution of **Acquisitions of nonfinancial assets** (2,319.0 million GEL) stands out with good performance level, 115.5% of annual plan. The great share of expenditures come from the rehabilitation of transportation infrastructure (1,374.8 million GEL), and from rehabilitation of regional and municipal infrastructure (269.9 million GEL).

Good performance level is seen towards the annual plan in the performance of **Acquisitions of financial assets** component (375.3 million GEL), which is 114.8% of the annual plan. This mainly goes to loans of the program

issued by the Ministry of Regional development and Infrastructure - “rehabilitation-renewal of infrastructure and water supplies” (program code 25 04) with the amount of 135.2 million GEL, of 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 37.1 million GEL and on loans issued in frames of expenditure of general state importance financed by donors with the amount of 173.6 million GEL.

Reductions of liabilities (944.0 million GEL) stands out with low performance level towards annual plan and amounts to 91.4%. The great share – 901.9 million GEL goes to repayment of state external liabilities.

	2020 annual plan	12-month performance	Performance towards annual plan
Reductions of Liabilities	1,032.7	944.0	91.4%
External	988.7	901.9	91.2%
Domestic	44.0	42.1	95.7%

Table 3: 12-month performance of Reductions of liabilities, 2020 (million GEL, %)

Concerning the execution of January-December **Expenditures of General State Importance** defined by the State Budget, 1,705.6 million GEL is allocated to services and repayment of state external and domestic liabilities - 94.3% of annual plan. Transfers relocated to autonomous republic and local self-governance units reached 666.8 million GEL. 440.0 million was addressed to capital transfers, 214.8 million GEL to special transfer, and 12.0 million GEL was used for targeted transfer. In January-December 211.0 million GEL was adjusted to the co-financing of cumulative pension schemes. Furthermore, it needs to be mentioned that 449.5 million GEL from the Regional Development Fund of Georgia, 54.7 million GEL from Government Reserve Fund of Georgia, 19.8 million GEL from Mountainous Community Development Fund and 3.4 million GEL Funds for Repayment of debt accumulated in previous years and execution of court decisions were absorbed. Concerning expenditures of General State Importance financed by donors – 211.8 million GEL were adjusted totally.

In January-December, state budget execution according to the **Functional Classification of expenses and nonfinancial assets**⁶ was 14,850.7 million GEL (102.0% of annual plan), the diagram below shows the expenses and nonfinancial assets’ classification of State Budget execution according to functional section:

12-month functional classification of expenses and nonfinancial assets 2020Y

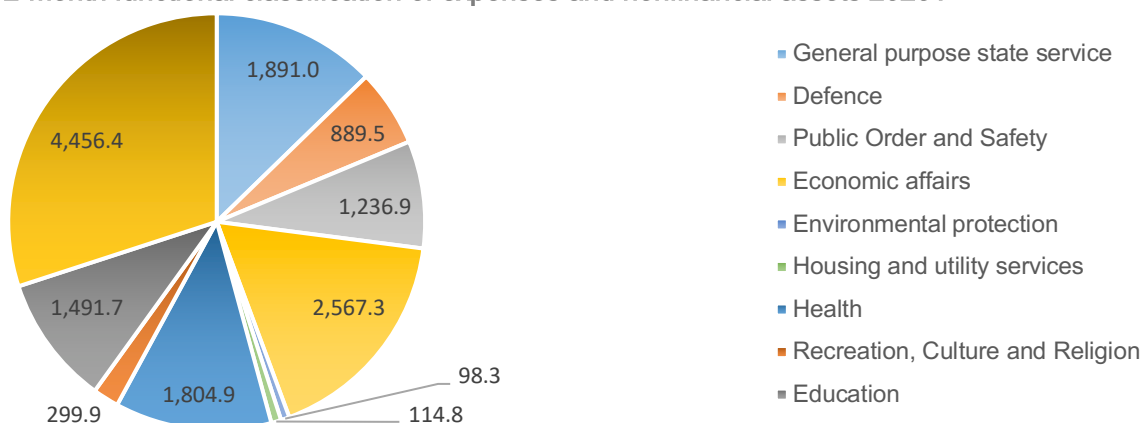


Diagram 12: 12-month functional classification of expenses and nonfinancial assets 2020Y (million GEL).

⁶ “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 2020 January-December State Budget Total Revenues, Total Expenditures, Net change in the stock of cash and on Net lending/Net borrowing balance;
- Information of the Treasury Service of the Ministry of Finance of Georgia on Total revenues of Consolidated Budget of Georgia.

Annexes

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

Title	12-month performance 2018 year	12-month performance 2019 year	2020 annual plan	12-month performance 2020 year	2020 12-month performance / 2020 annual plan		2020 12-month performance / 2019 12-month performance	
					Distinction	%	Distinction	% alternation
Total Revenues	12,693.4	13,252.2	18,420.3	18,037.7	-382.6	97.9%	4,785.5	36.1%
Revenues	10,595.6	10,675.0	10,212.7	10,488.1	275.4	102.7%	-186.9	-1.8%
Taxes	9,696.0	9,665.6	8,979.4	9,364.8	385.4	104.3%	-300.8	-3.1%
Income tax	2,877.9	3,200.3	2,990.0	3,079.8	89.8	103.0%	-120.4	-3.8%
Profit tax	736.6	866.3	840.0	919.4	79.4	109.5%	53.2	6.1%
VAT	4,426.9	4,243.6	3,754.4	3,918.2	163.8	104.4%	-325.4	-7.7%
Excise tax	1,465.7	1,506.7	1,325.0	1,619.4	294.4	122.2%	112.7	7.5%
Import tax	73.4	79.1	70.0	74.4	4.4	106.2%	-4.7	-5.9%
Other taxes	115.4	-230.3	0.0	-246.4	-246.4		-16.1	7.0%
Grants	404.0	489.6	558.3	457.3	-101.0	81.9%	-32.3	-6.6%
Other Revenues	495.7	519.8	675.0	666.0	-9.0	98.7%	146.2	28.1%
Disposals of nonfinancial assets	101.0	93.2	90.0	98.2	8.2	109.1%	4.9	5.3%
Disposals of financial assets (Except of net application in the stock of cash)	119.2	148.5	80.0	163.4	83.4	204.2%	14.8	10.0%
Incurrence of liabilities	1,877.6	2,335.4	8,037.6	7,288.1	-749.5	90.7%	4,952.7	212.1%
External	1,455.3	1,386.6	6,187.6	5,262.0	-925.6	85.0%	3,875.4	279.5%
Domestic	422.3	948.8	1,850.0	2,026.1	176.1	109.5%	1,077.3	113.5%
Total Expenditure	12,590.2	13,469.7	15,923.8	16,170.1	246.3	101.5%	2,700.4	20.0%
Expenses	9,543.7	9,975.5	12,556.4	12,531.6	-24.8	99.8%	2,556.1	25.6%
Compensation of Employees	1,407.6	1,454.7	1,554.3	1,543.1	-11.2	99.3%	88.4	6.1%
Use of Goods and Services	1,288.3	1,301.9	1,510.6	1,529.2	18.6	101.2%	227.2	17.5%
Interest	513.0	604.5	783.0	763.7	-19.3	97.5%	159.2	26.3%
Subsidies	419.5	489.7	980.5	835.4	-145.1	85.2%	345.7	70.6%
Grants	1,332.0	798.3	806.7	1,010.7	204.0	125.3%	212.4	26.6%
Social Benefits	3,501.3	3,946.6	5,339.9	5,343.2	3.3	100.1%	1,396.6	35.4%
Other Expenses	1,082.0	1,379.8	1,581.5	1,506.4	-75.1	95.3%	126.7	9.2%
Acquisitions of nonfinancial assets	1,912.2	2,256.1	2,007.8	2,319.0	311.2	115.5%	62.9	2.8%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	381.1	278.9	326.8	375.3	48.5	114.8%	96.5	34.6%
Reductions of liabilities	753.2	959.2	1,032.7	944.0	-88.7	91.4%	-15.1	-1.6%
External	718.1	917.0	988.7	901.9	-86.8	91.2%	-15.1	-1.6%
Domestic	35.1	42.2	44.0	42.1	-1.9	95.7%	0.0	-0.1%
Net change in the stock of cash (+ Accumulation / - Application)	103.2	-217.5	2,496.5	1,867.7	-628.8		2,085.2	

Annex 2: State Budget Balance (million GEL)

Title	12-month performance 2018 year	12-month performance 2019 year	2020 annual plan	12-month performance 2020 year	2020 12-month performance / 2020 annual plan		2020 12-month performance / 2019 12-month performance	
					Distinction	%	Distinction	% alternation
Revenues	10,595.6	10,675.0	10,212.7	10,488.1	275.4	102.7%	-186.9	-1.8%
Taxes	9,696.0	9,665.6	8,979.4	9,364.8	385.4	104.3%	-300.8	-3.1%
Grants	404.0	489.6	558.3	457.3	-101.0	81.9%	-32.3	-6.6%
Other Revenues	495.7	519.8	675.0	666.0	-9.0	98.7%	146.2	28.1%
Expenses	9,543.7	9,975.5	12,556.4	12,531.6	-24.8	99.8%	2,556.1	25.6%
Compensation of Employees	1,407.6	1,454.7	1,554.3	1,543.1	-11.2	99.3%	88.4	6.1%
Use of Goods and Services	1,288.3	1,301.9	1,510.6	1,529.2	18.6	101.2%	227.2	17.5%
Interest	513.0	604.5	783.0	763.7	-19.3	97.5%	159.2	26.3%
Subsidies	419.5	489.7	980.5	835.4	-145.1	85.2%	345.7	70.6%
Grants	1,332.0	798.3	806.7	1,010.7	204.0	125.3%	212.4	26.6%
Social benefits	3,501.3	3,946.6	5,339.9	5,343.2	3.3	100.1%	1,396.6	35.4%
Other expenses	1,082.0	1,379.8	1,581.5	1,506.4	-75.1	95.3%	126.7	9.2%
Gross operating balance	1,051.9	699.5	-2,343.7	-2,043.5	300.2	87.2%	-2,743.0	-392.1%
Gross investment in nonfinancial assets	1,811.2	2,162.9	1,917.8	2,220.9	303.0	115.8%	58.0	2.7%
Acquisitions	1,912.2	2,256.1	2,007.8	2,319.0	311.2	115.5%	62.9	2.8%
Disposals	101.0	93.2	90.0	98.2	8.2	109.1%	4.9	5.3%
Net Lending/Net Borrowing Balance	-759.2	-1,463.4	-4,261.5	-4,264.4	-2.8	100.1%	-2,801.0	191.4%
Net acquisition of financial assets	365.2	-87.1	2,743.3	2,079.7	-663.6	75.8%	2,166.8	-2486.4%
Acquisitions	484.3	278.9	2,823.3	2,243.0	-580.3	79.4%	1,964.1	704.3%
Currency and public deposits	103.2	0.0	2,496.5	1,867.7	-628.8	74.8%	1,867.7	
Loans	237.6	278.9	326.8	375.3	48.5	114.8%	96.5	34.6%
Stocks and other capital	143.5	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	
Disposals	119.2	366.0	80.0	163.4	83.4	204.2%	-202.7	-55.4%
Currency and public deposits	0.0	217.5	0.0	0.0	0.0		-217.5	
Loans	94.1	148.5	80.0	163.3	83.3	204.1%	14.8	10.0%
Stocks and other capital	25.0	0.0	0.0	0.04	0.0		0.0	
Other accounts receivables	0.005	0.0003	0.0	0.0	0.0		0.0	-100.0%
Net incurrence of liabilities	1,124.4	1,376.2	7,004.8	6,344.0	-660.8	90.6%	4,967.8	361.0%
Incurrence	1,877.6	2,335.4	8,037.6	7,288.1	-749.5	90.7%	4,952.7	212.1%
Domestic	422.3	948.8	1,850.0	2,026.1	176.1	109.5%	1,077.3	113.5%
External	1,455.3	1,386.6	6,187.6	5,262.0	-925.6	85.0%	3,875.4	279.5%
Reductions	753.2	959.2	1,032.7	944.0	-88.7	91.4%	-15.1	-1.6%
Domestic	35.1	42.2	44.0	42.1	-1.9	95.7%	0.0	-0.1%
External	718.1	917.0	988.7	901.9	-86.8	91.2%	-15.1	-1.6%
Balance	0.0	0.0	0.0	0.0	0.0		0.0	

Annex 3: State Budget Appropriation (million GEL)

Code	Title	2020 Annual plan	12-month plan 2020 year	12-month performance of 2020 y. towards annual plan %
00 00	Total	15,923.8	16,170.1	101.5%
01 00	Parliament of Georgia and Subordinated Organizations	60.7	54.0	88.9%
01 01	Legislative Operation	49.7	43.9	88.3%
01 01 01	Legislative, representative and supervisory activities	17.1	15.9	93.1%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	7.1	6.3	88.9%
01 01 03	Administrative support for legislative activities	25.5	21.6	84.9%
01 01 03 01	Administration of Legislative Activities	25.4	21.6	85.1%
01 01 03 02	Training Center of Legislative Activities	0.1	0.04	45.0%
01 02	Library Operation	9.6	9.0	93.5%
01 03	State Regulation of Heraldic Operation	0.5	0.4	87.3%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.0	0.7	73.6%
02 00	Administration of the President of Georgia	6.3	4.7	75.5%
03 00	Office of the Business Ombudsman of Georgia	0.7	0.6	82.6%
04 00	Government Administration of Georgia	15.5	18.4	118.9%
05 00	State Audit Office	15.5	13.5	87.7%
06 00	Central Election Commission of Georgia	72.6	77.5	106.8%
06 01	Development of Election Environment	14.1	11.7	83.0%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.4	1.0	68.6%
06 03	Funding of Political Parties and NGO Sector	14.3	14.3	100.0%
06 04	Measures for Holding Elections	42.8	50.5	118.2%
07 00	Constitutional Court of Georgia	4.3	3.5	81.6%
08 00	Supreme Court of Georgia	12.0	9.7	81.0%
09 00	General Courts	76.4	65.0	85.1%
09 01	Development and Support of General Judiciary System	74.5	63.6	85.4%
09 02	Training and Retraining of Judges and Court Personnel	1.9	1.4	73.4%
10 00	High Council of Justice of Georgia	5.6	4.5	80.6%
11 00	Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti	0.9	0.8	90.6%
12 00	Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities	0.7	0.6	89.5%
13 00	Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi	0.8	0.7	94.2%
14 00	Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities	0.8	0.6	84.6%
15 00	Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities	0.7	0.6	88.6%
16 00	Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities	0.6	0.5	83.9%
17 00	Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities	0.7	0.6	94.6%
18 00	Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Mameuli, Tsalka Municipalities and City of Rustavi	0.9	0.8	91.3%

19 00	Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities	0.7	0.6	92.4%
20 00	State Security Service of Georgia	136.5	136.3	99.9%
20 01	Providing State Security	118.3	111.8	94.5%
20 02	Maintenance of Operational and Technical Activities	18.2	24.5	134.8%
21 00	LEPL - Pension agency	4.5	4.2	93.1%
22 00	Office of the State Minister of Georgia for Reconciliation and Civil Equality	2.6	2.2	85.8%
23 00	Ministry of Finance of Georgia	81.0	77.2	95.3%
23 01	Public Finance Management	18.6	17.1	91.7%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	32.8	31.8	96.9%
23 03	Prevention of Economic Crime	21.0	19.8	94.4%
23 04	Electronic and Analytic Support of Finance Management	6.8	6.7	98.7%
23 05	Improvement of Staff Qualifications in the Financial Sector	0.8	1.0	114.5%
23 06	Supervision of Accounting, Reporting and Audit	1.0	0.9	92.6%
24 00	Ministry of Economy and Sustainable Development of Georgia	822.4	757.0	92.0%
24 01	Development and Implementation of Economic Policy	13.3	11.5	86.6%
24 02	Regulation of Technical and Construction Sectors	1.4	1.4	94.8%
24 03	Development of Standardization and Metrology Sectors	1.0	1.0	97.7%
24 04	Management and Development of Accreditation Process	0.1	0.1	100.0%
24 05	Facilitation of Developments in Tourism	22.7	8.2	36.4%
24 06	State Property Management	91.1	76.8	84.3%
24 07	Development of Entrepreneurship	477.0	426.9	89.5%
24 07 01	Administration of Entrepreneurship Development	3.0	2.9	95.9%
24 07 02	Entrepreneurship Development Support	34.0	35.4	104.1%
24 07 03	Economy supportive activities initiated due to the spread of the new coronavirus.	440.0	388.6	88.3%
24 07 03 01	Implementation of the necessary measures to support the small, medium and family hotel industry	70.0	51.2	73.2%
24 07 03 02	Credit Guarantee Scheme	330.0	47.0	14.2%
24 07 03 03	Promoting the construction sector	20.0	9.0	45.2%
24 07 03 04	Promoting Micro and Small Entrepreneurship - Small Grants	20.0	2.5	12.7%
24 07 03 05	Management Support activities for Infectious Diseases	0.0	33.8	
24 07 03 06	Service costs related to the establishment of proper conditions during the quarantine period related with the new Coronavirus	0.0	35.0	
24 07 03 07	Assistance events for subsidizing utility bills	0.0	210.0	
24 08	Development of Innovations and Technologies in Georgia	3.7	3.8	102.0%
24 09	Regulation and Governance of Oil and Gas Sectors	0.6	0.5	94.7%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	4.2	4.4	104.0%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	8.0	8.9	111.9%
24 12	Development of Innovative Eco System (IBRD)	20.0	18.9	94.6%
24 13	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	25.0	37.1	148.4%
24 14	Development of Power Transmission Grids of Systemic Importance	41.5	30.1	72.4%
24 14 01	Power Transmission Network Strengthening Project	5.0	5.7	113.5%
24 14 01 01	Construction of 220 kV line "Akhalsikhe-Batumi" (WB)	5.0	5.7	113.5%

24 14 02	Georgian Electricity Transmission Network Expansion open Program	6.0	3.0	50.3%
24 14 02 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	0.0	1.4	
24 14 02 02	"Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)	6.0	1.7	27.6%
24 14 03	Regional Power Transmission Improvement Project	30.5	21.4	70.1%
24 14 03 01	500 kV OHL "Tskaltubo-Akhaltikhe-Tortum" (KfW)	2.6	0.1	3.8%
24 14 03 03	500 kV OHL "Jvari-Tskaltubo" (WB)	18.0	20.4	113.2%
24 14 03 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	4.5	0.5	11.1%
24 14 03 06	Kheledula-Lajanuri-Oni (KfW)	5.4	0.4	7.4%
24 15	Improvement of the electricity and natural gas supply to the population	62.8	63.3	100.9%
24 16	Support to Professional Education in Navy and Marine Transportation	0.4	0.5	134.6%
24 17	Land Parcel Buy Out Currently Kept in Private Ownership along Marabda-Akhalkalaki-Kartsakhi for the Construction of Baku-Tbilisi-Kars Railway	0.2	0.2	94.6%
24 18	Measures connected with Recognized Liabilities in Terms of Bilateral Contract	3.7	0.0	0.0%
24 19	Regulation and Implementation Measurements of Supervisor Field on Market	0.7	0.5	69.7%
24 25	Implementation of quarantine and other measures related to the new coronavirus	45.0	62.9	139.8%
25 00	Ministry of Regional Development and Infrastructure of Georgia	1,820.3	2,201.6	120.9%
25 01	Development and Management of Regions and Infrastructure Development Policy	7.0	6.4	91.0%
25 02	Measures for the Improvement of Road Infrastructure	1,197.8	1,493.9	124.7%
25 02 01	Highways program management	7.2	7.0	97.4%
25 02 02	Road construction and maintenance	571.5	566.6	99.1%
25 02 03	Express highways construction	619.2	920.3	148.6%
25 03	Rehabilitation of Regional and Municipal Infrastructure	217.8	279.3	128.2%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	206.4	245.3	118.8%
25 05	Solid Waste Management Program	19.2	19.9	103.4%
25 06	Support to IDPs	30.0	21.0	70.0%
25 07	Construction and Rehabilitation of General Educational Infrastructure	142.0	135.9	95.7%
26 00	Ministry of Justice of Georgia	224.0	238.8	106.6%
26 01	Development of Public Policy to Support the Law Making and Legal Protection of the Best Interests of Georgia, Including the Implementation of Criminal Law System	25.6	48.2	188.5%
26 02	Establishment of Penitentiary system with International Standards	152.5	147.7	96.8%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	124.0	119.5	96.4%
26 02 02	Provision of equivalent medical services to accused and convicts	7.5	8.0	106.3%
26 02 03	Improving the infrastructure of Penitentiary system	21.0	20.2	96.2%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	5.9	5.8	98.7%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	2.5	1.8	73.7%
26 05	Development of Electronic Governance	2.5	2.9	113.6%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	6.4	7.5	116.4%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	7.6	7.9	103.4%
26 08	Service Development and Accessibility of the LEPL - National Agency of Public Registry	7.4	7.3	99.1%
26 09	Development of Land Market in Georgia (WB)	13.5	2.1	15.8%
26 11	Service Development and Accessibility of the State Service Development Agency	0.0	7.5	

27 00	Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia	5,515.0	5,631.1	102.1%
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	58.4	66.7	114.2%
27 01 01	Development and management of policies in the field of IDPs from the occupied territories and in the field of labor, health and social protection	10.8	12.4	114.7%
27 01 02	Medical Activity Regulatory Program	4.5	4.2	94.7%
27 01 03	Disease Control and Epidemiological Security Program Management	11.3	21.0	185.9%
27 01 04	Social and health care program management	21.6	14.7	67.9%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	1.1	4.9	443.7%
27 01 06	Emergency Coordination and Emergency Assistance Management	4.4	4.0	91.1%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	4.1	4.2	104.1%
27 01 08	Management of employment promotion services	0.7	0.4	51.7%
27 01 09	Management of State Health Care Programs	0.0	0.9	
27 02	Social Protection of Population	3,911.8	3,848.8	98.4%
27 02 01	Provision of Pension for Population	2,230.0	2,247.1	100.8%
27 02 02	Social Assistance for Targeted Groups of Population	793.0	794.7	100.2%
27 02 03	Social Rehabilitation and Childcare	37.4	32.5	86.9%
27 02 04	Social Benefits at Highland settlements	64.1	59.3	92.5%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	7.3	7.1	97.2%
27 02 06	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus	780.0	708.1	90.8%
27 02 06 01	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus (subsidy for utility bills)	170.0	172.7	101.6%
27 02 06 02	Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19) (Financial Assistance / Compensation for Vulnerable Groups)	85.0	90.8	106.8%
27 02 06 03	Mitigation of damage caused by New Coronavirus (SARS-COV-2) infection (COVID-19) (financial assistance / compensation for employees and the self-employed)	525.0	242.0	46.1%
27 02 06 04	Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19) (one-time social assistance for children under 18 years)	0.0	187.8	
27 02 06 05	Mitigation of damage caused by New Coronavirus (SARS-COV-2) Infection (COVID-19) (One-time social assistance – funding of the tuition for vulnerable students of higher educational institution)	0.0	14.8	
27 03	Healthcare Services to Population	1,366.3	1,571.3	115.0%
27 03 01	Universal Healthcare services to population	802.1	964.3	120.2%
27 03 02	Public Health Care	90.4	100.7	111.4%
27 03 02 01	Early detection of the Disease and Screening	2.8	3.0	106.1%
27 03 02 02	Immunization	23.0	24.1	104.9%
27 03 02 03	Epidemiological Surveillance	1.7	2.6	153.4%
27 03 02 04	Safe Blood	3.9	4.1	105.6%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.2	88.1%
27 03 02 06	Tuberculosis Management	16.9	18.9	112.3%
27 03 02 07	HIV / AIDS Management	13.5	22.7	168.4%
27 03 02 08	Maternal and Child Health	8.0	6.9	86.6%
27 03 02 09	Treatment of Drug-addicted patients	12.2	11.3	93.0%
27 03 02 10	Support of Health Care	1.2	0.5	41.7%
27 03 02 11	Management of Hepatitis C	7.0	6.2	89.3%

27 03 03	Provision Of Medical Services To The Population In Priority Areas	470.6	503.4	107.0%
27 03 03 01	Mental Health	27.5	25.7	93.4%
27 03 03 02	Management of Diabetes	15.0	15.8	105.3%
27 03 03 03	Oncohematology Service for children	2.0	2.0	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	38.6	41.6	107.8%
27 03 03 05	Palliative care of incurable patients	2.3	3.3	143.1%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	11.2	12.5	111.6%
27 03 03 07	Provision of primary and emergency medical care	114.0	118.7	104.2%
27 03 03 08	Referral Services	20.0	32.1	160.7%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.4	39.6%
27 03 03 11	Management of New Coronavirus Disease – COVID-19	239.0	251.2	105.1%
27 03 04	Postgraduate Medical Education	0.5	0.1	13.7%
27 03 05	Management of state clinics	2.7	2.9	110.8%
27 04	Rehabilitation and Equipment of Healthcare Facilities	85.0	50.7	59.7%
27 05	Reform Agenda of Labor and Employment System	6.0	2.1	34.8%
27 06	Support of IDPS and Migrants;	87.5	91.6	104.6%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.4	66.5%
27 06 02	Management of Eco-Migrant Migration	5.0	5.4	107.2%
27 06 03	Taking care and Improving the Living Conditions of Internally Displaced Persons - IDP Families	81.0	68.8	85.0%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	140.0%
27 06 05	Livelihood Program	0.8	0.8	96.6%
27 06 06	Economic Partnership, Housing and Social Infrastructure for Internally Displaced Persons and Host Communities (KfW)	0.0	16.1	
28 00	Ministry of Foreign Affairs of Georgia	156.0	156.6	100.4%
28 01	Foreign Policy Implementation	155.2	155.9	100.5%
28 01 01	Foreign Policy Planning and Management	145.2	145.7	100.4%
28 01 02	Securing Financial Obligations In International Organizations	6.3	6.3	100.0%
28 01 03	Translation and certification of international agreements and other documents	0.1	0.1	99.9%
28 01 04	Diasporal Politics	2.7	2.5	93.2%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	0.9	1.2	142.1%
28 02	Advancement of Staff Qualifications in International Relations	0.9	0.7	82.9%
29 00	Ministry of Defence of Georgia	805.0	842.4	104.6%
29 01	Management of Defence	327.3	350.0	106.9%
29 02	Vocational Military Education	51.6	51.1	99.0%
29 03	Healthcare and Social Security	58.4	55.2	94.5%
29 04	Management, Control, Telecommunication and Computer Systems	9.8	7.4	75.2%
29 05	Development of Infrastructure	80.0	69.1	86.4%
29 06	International Peacekeeping Missions	41.9	45.0	107.6%
29 07	Scientific Research and Development of Military Production and Manufacturing	33.5	32.9	98.3%
29 08	Preservation/Development of Defence capability	41.6	56.9	136.7%
29 09	Provision of Logistics	156.0	150.4	96.4%

29 10	Capacity Building of Defence Forces of Georgia (SG)	5.0	24.4	487.5%
30 00	Ministry of Internal Affairs of Georgia	760.0	765.8	100.8%
30 01	Public Order and Development of International Cooperation	574.8	560.5	97.5%
30 02	Protection of the State Border	90.9	101.5	111.7%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	10.7	10.0	94.1%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	6.9	6.1	88.4%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.1	5.6	136.3%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	72.6	82.1	113.1%
31 00	Ministry of Environmental Protection and Agriculture of Georgia	476.9	496.8	104.2%
31 01	Environmental Protection and Agriculture Development Program	11.2	11.6	103.7%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	9.5	9.2	96.3%
31 01 02	Activities on Environmental Impact Assessment	0.6	0.6	95.3%
31 01 03	Popularization of Georgian agro-food products	0.8	0.5	66.5%
31 01 04	Biodiversity Protection measures	0.2	1.3	580.0%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	36.1	28.8	80.0%
31 03	Development of Viticulture and Wine-Making	80.0	94.9	118.7%
31 04	Implementation of Scientific Research Studies in Agriculture	6.6	7.1	107.9%
31 05	Common Agro Project	211.8	228.3	107.8%
31 05 01	Management of the Agriculture projects	9.3	10.7	114.9%
31 05 02	Preferential Agro Credits	74.0	74.8	101.0%
31 05 03	Agro-Insurance	9.0	8.0	88.9%
31 05 04	Plant the future	13.0	21.2	162.9%
31 05 05	Georgian Tea	0.5	0.02	4.6%
31 05 06	Co-financing of agricultural processing enterprises	12.0	9.2	76.9%
31 05 07	Registration Project for Farms/Farmers	0.3	0.2	71.5%
31 05 08	Harvesting Agricultural Machinery Co-financing Program	5.0	3.5	69.8%
31 05 09	Project Technical Support Program	1.5	0.2	15.6%
31 05 10	Support of Beekeeping Agricultural Cooperatives	0.1	0.1	107.0%
31 05 11	Infrastructural development of agricultural cooperatives	4.5	4.1	90.0%
31 05 12	Development Support of Agro sector	12.6	14.1	112.0%
31 05 12 01	Agricultural Modernization, Market Access and Sustainability Project (GEF, IFAD)	5.8	6.7	114.8%
31 05 12 02	Agricultural Modernization, Market Access and Sustainability Project Grant Component (GEF, IFAD)	2.8	3.8	135.2%
31 05 12 03	Breastfeeding Modernization and Market Access Program (DiMMA) (IFAD)	4.0	3.7	91.8%
31 05 13	Imereti Agrozone	0.0	0.6	
31 05 18	Agricultural support measures resulting from New Coronavirus- COVID-19	70.0	76.6	109.4%
31 05 19	Support program for the realization of non-standard apple harvest	0.0	5.0	
31 06	Modernization of Irrigation Systems	75.7	62.2	82.1%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	36.0	20.3	56.4%
31 06 02	Ongoing technical operation of the amelioration infrastructure	19.0	24.7	130.0%

31 06 03	Improvement of Irrigation and Drainage Systems (WB)	20.7	17.2	83.0%
31 07	Environmental Surveillance	15.8	15.4	97.0%
31 08	Establishment and Management of the Protected Areas System	13.0	16.6	127.5%
31 09	Establishment and Management of Forestry System	13.5	12.6	93.3%
31 10	Formation and Governance of Agency of Wildlife	1.7	1.5	91.0%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	3.5	4.1	116.9%
31 12	Protection of Nuclear and Radioactive Security	1.0	1.0	100.0%
31 13	Monitoring, Projections and Prevention of Environmental Protection	1.3	4.2	313.9%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	4.6	7.5	162.5%
31 15	National Program of Monitoring the sustainable land management and land use	1.1	1.0	87.4%
32 00	Ministry of Education, Science, Culture and Sport of Georgia	1,538.8	1,551.2	100.8%
32 01	Development of Public Policy of Education, Science, Culture and Sports; Program Management	33.3	33.1	99.6%
32 02	Pre-school and General Education	906.9	908.3	100.2%
32 02 01	General educational school funding	788.0	795.0	100.9%
32 02 02	Support Teachers' professional development	9.3	9.7	104.9%
32 02 03	Provision of safe educational environment	17.2	17.2	99.6%
32 02 03 01	Administration of Safe Educational Environment Program	2.2	2.2	100.0%
32 02 03 02	Provision of safe educational environment	15.0	15.0	99.6%
32 02 04	Encouraging successful pupils	0.1	0.4	251.1%
32 02 05	Providing educational and living conditions for especially talented pupils	0.2	0.2	93.7%
32 02 06	Providing pupils with textbooks	26.0	23.8	91.7%
32 02 07	Relax and learn together	0.1	0.02	13.9%
32 02 08	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.2	4.2	99.2%
32 02 09	Access to general education for accused and convicted persons	0.2	0.2	101.9%
32 02 10	Development and facilitation of the implementation of the National Curriculum	0.3	0.3	94.7%
32 02 11	Providing transportation for public school students	15.3	12.2	80.2%
32 02 12	Program "My First Computer"	31.4	31.4	100.0%
32 02 13	Promoting General Education	0.9	1.1	124.9%
32 02 14	Promoting General Education Reform	13.7	12.6	92.1%
32 03	Vocational Education	46.5	44.6	95.8%
32 03 01	Promoting the Development of Vocational Education	44.6	42.4	95.1%
32 03 02	Access to vocational education for convicts and ex-prisoners	0.01	0.01	93.8%
32 03 03	Vocational training of ethnic minorities	1.9	2.1	112.0%
32 04	Higher Education	142.0	147.0	103.5%
32 04 01	Exams organization	12.8	13.1	102.3%
32 04 02	State education, master grants and youth promotion	111.2	106.6	95.9%
32 04 03	Promoting Higher Education	0.2	0.2	99.3%
32 04 04	Promoting Education Abroad	4.8	4.7	97.6%
32 04 05	Promotion of Higher Education Institutions	13.0	22.4	171.7%
32 05	Support to Scientific Research and Studies	57.3	56.8	99.2%

32 05 01	Promotion of Scientific Grants and Scientific Research	28.1	30.1	107.3%
32 05 02	Programs of Scientific Institutions	5.8	5.6	96.1%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.1	1.1	100.0%
32 05 04	Promotion of Scientific Research	22.3	19.4	87.4%
32 05 05	Popularization of science	0.1	0.6	599.6%
32 06	Inclusive Education	20.2	21.2	105.2%
32 07	Development of Infrastructure	119.2	128.6	107.9%
32 07 01	Development of infrastructure of general education institutions	61.2	56.2	91.9%
32 07 02	Development of infrastructure of vocational education institutions	19.0	21.8	114.8%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	1.2	2.2	194.8%
32 07 04	Development of infrastructure of higher education and scientific institutions	5.0	8.5	169.8%
32 07 05	Development of Public School Operation and Maintenance System	2.9	7.4	255.2%
32 07 06	Support for Investment and Infrastructural Projects in Culture	10.0	6.1	61.2%
32 07 07	Support for investments and infrastructure projects in sports	20.0	26.3	131.5%
32 08	Facilitation of Sport's and Art's Institutions	6.8	6.0	88.0%
32 09	Facilitation of Development of Culture	70.9	68.7	96.8%
32 10	Protection of Cultural Heritage and Museum System Improvement	22.5	24.9	110.9%
32 11	Development and Popularization of Mass and High Achievements in Sports	84.3	87.6	104.0%
32 12	Social Security and Assistance Events for Public Figures of Sports and Culture	13.9	16.9	121.5%
32 13	Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)	5.0	1.1	21.5%
32 14	Vocational Education I (KfW)	3.7	0.3	7.0%
32 15	Applied Scientific Research Grant Program (IBRD)	6.3	6.0	94.9%
33 00	Prosecutor's Office of Georgia	41.3	38.0	91.9%
34 00	Georgian Intelligence Service	13.5	13.5	100.0%
35 00	LEPL - Civil Service Bureau	1.3	1.6	120.4%
36 00	LEPL - Legal Aid Service	6.8	6.3	93.0%
37 00	LEPL - State Office of Veterans' Affairs	7.4	7.2	97.6%
38 00	LEPL – Financial Monitoring Service of Georgia	2.2	2.0	92.4%
39 00	NNLE - Solidarity Fund of Georgia	0.3	0.2	94.1%
40 00	Special State Protection Service of Georgia	57.8	56.7	98.1%
40 01	Provision of Security for Individuals and Facilities Subject to Protection	49.9	49.4	99.1%
40 02	Maintenance of Public Facilities	7.9	7.2	91.1%
40 03	LEPL - Governmental Special Communications Agency	0.0	0.04	
41 00	Public Defender Office (Ombudsman) of Georgia	7.0	6.4	91.0%
42 00	LEPL – Public Broadcaster	68.7	68.9	100.3%
43 00	LEPL – Competition Agency of Georgia	1.9	1.9	97.3%
44 00	The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia	2.5	2.4	97.3%
45 00	Patriarchate of Georgia	25.0	25.0	100.0%
45 01	Grant Financing for Religious Education	14.7	14.7	99.8%

45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.6	100.0%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	1.8	100.0%
45 04	NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care	0.7	0.7	100.0%
45 05	NNLE - Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr	0.3	0.3	100.0%
45 06	NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called	0.9	0.9	100.0%
45 07	NNLE - Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda	0.2	0.2	100.0%
45 08	NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called	1.9	1.9	100.0%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.8	100.0%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	100.0%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.5	100.0%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.7	103.1%
46 00	LEPL - Levan Samkharauli National Forensics Bureau	7.0	7.0	99.5%
47 00	LEPL - National Statistics Office of Georgia, GeoStat	10.1	9.9	97.5%
47 01	Planning and Management of Statistics	5.6	5.4	96.9%
47 02	Public Program of Statistics	4.6	4.5	98.3%
48 00	LEPL - Georgian National Academy of Science	4.3	4.1	96.0%
49 00	Georgian Chamber of Commerce and Industry	1.4	1.5	103.1%
50 00	LEPL-State Agency for Religious Issues	5.3	5.3	98.6%
51 00	State Inspector Service	7.0	6.1	87.1%
52 00	LEPL - State Language Department	0.5	0.4	96.5%
53 00	LEPL - Public Private Partnership Center	0.3	0.2	93.6%
54 00	LEPL - Youth Center	3.5	3.6	101.7%
55 00	Office of the National Security Council	2.5	2.4	94.0%
56 00	Expenditures of General-State Importance	3,027.3	2,778.6	91.8%
56 01	External debt service and repayments	1,360.0	1,238.4	91.1%
56 02	Domestic debt service and repayments	448.0	467.2	104.3%
56 03	Liabilities regarding international financial organizations	10.0	4.0	40.1%
56 04	Transfers of autonomous republics and local self-government units	166.0	637.8	384.2%
56 04 01	Transfers to Autonomous Republics	9.0	9.0	100.0%
56 04 02	Transfers to local self-governing units	157.0	628.8	400.5%
56 05	Government Reserve Fund of Georgia	50.0	0.0	0.0%
56 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	20.0	3.4	17.1%
56 07	Regional Development Fund of Georgia	400.0	0.0	0.0%
56 08	Mountainous Community Development Fund	20.0	0.0	0.0%
56 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.02	8.7%
56 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.7	0.7	101.9%
56 11	Co-financing Cumulative Pension Schemes	200.0	211.0	105.5%
56 12	Financial support for planned reforms in municipalities in cooperation with international partners	13.0	4.3	33.0%
56 13	General-State Expenditures Financed by Donors	205.9	211.8	102.8%

56 13 01	Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase III (EU, KfW)	2.5	9.1	370.0%
56 13 02	Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW)	30.3	37.2	122.6%
56 13 03	Adjara Solid Waste Project (EBRD)	2.0	8.5	422.7%
56 13 04	Batumi Bus Project (E5P, EBRD)	4.2	10.6	254.8%
56 13 05	Tbilisi Bus Project (Phase II) (EBRD)	120.0	136.8	114.0%
56 13 06	Tbilisi Solid Waste Management Project (EBRD)	27.0	0.0	0.0%
56 13 08	Tbilisi Metro project (EBRD)	15.0	1.9	12.7%
56 13 09	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	5.0	7.8	156.4%
56 17	StopCoV Fund	133.5	0.0	0.0%
58 00	LEPL - Kutaisi International University	0.0	2.1	
60 00	NNLE - Millennium Fund	0.0	0.1	
60 03	Millennium Innovation Competition	0.0	0.1	
61 00	LEPL - the National Intellectual Property Center of Georgia – "Sakpatenti"	0.0	0.01	
61 01	LEPL - the National Intellectual Property Center of Georgia – "Sakpatenti"	0.0	0.01	