



2022 Y.

# Review of 2022 State Budget 9-month execution

Budget Analysis Unit

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## Main Indicators of the State Budget

According to the law of Georgia “on State Budget of Georgia 2022”<sup>1</sup>, the planned annual **total revenues** were defined with the amount of 19,362.6 million GEL, while the planned annual **total expenditures** defined - 19,171.1 million GEL. In January-September 2022, the execution of total revenues amounted to 14,001.5 million GEL (72.3% of the annual plan) and exceeds the same indicator of previous year by 1,110.1 million GEL (by 8.6%), while execution of total expenditures was – 13,664.1 million GEL (71.3% of the annual plan) which lags behind the indicator of previous year January-September by 795.0 million GEL (by 5.5%).

The diagram below represents the 2012-2022 annual budget plans and 9-month performance indicators of the State Budget total revenues and total expenditures.

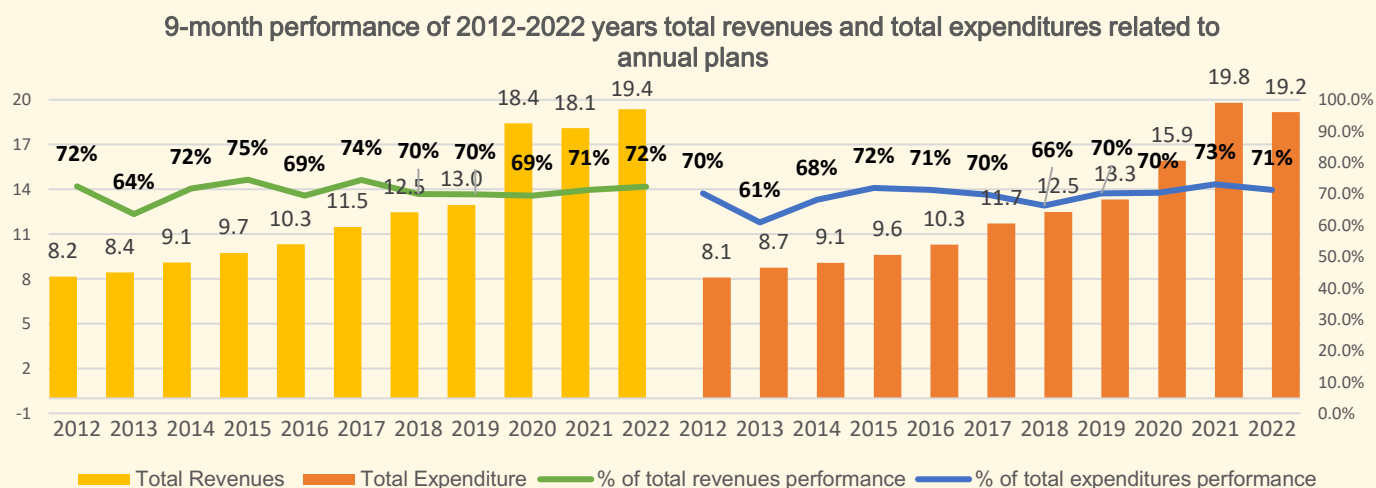


Diagram 1: 9-month performance of 2012-2022 years total revenues and total expenditures related to annual plans (Billion GEL, %).

State Budget **total revenues** 9-month plan is determined by<sup>2</sup> 13,712.3 million GEL, whereas 9-month performance amounts to 102.1%. As to the execution of total revenues according to components, revenues and disposals of financial assets components' indicators exceed 9-month planned indicator, correspondingly, amounting to 107.0% and 108.9%. As to, Indicators of disposals of nonfinancial assets and Incurrence of liabilities stand out with relatively low performance level and correspondingly, amount to 80.2% and 83.8% of 9-month plan.

State Budget **total expenditures** 9-month approved, as well as adjusted plans amount to 14,066.0 million GEL, whereas their 9-month performance is defined at 97.1%. As to the performance of total expenditures according to components, the performance of the largest component – expenses – is estimated at 98.2% of 9-month approved plan, and 97.1% of 9-month adjusted plan. The indicator of acquisitions of nonfinancial assets stand out with good performance level. In particular, the execution of the mentioned component is 98.4% of the approved plan of 9 months, and 100.6% of the adjusted plan. The component of reductions of liabilities is characterized by a low level of performance compared to the approved plan of 9 months, and a good level of performance compared to the adjusted plan and amounts to 86.2% and 96.4% respectively. As for the fourth component of total expenditures, acquisitions of financial assets, the performance of the mentioned component is characterized by a low level in relation to both the approved and adjusted plans of 9 months and is 76.5% and 70.9%, respectively.

<sup>1</sup> Law of Georgia “on State Budget of Georgia 2022” adopted by the parliament of Georgia on December 17, 2021.

<sup>2</sup> Order №354 of the Ministry of Finances of Georgia “On the approval of quarterly breakdown of Georgia's 2022 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2022 State Budget”, December 29, 2021. As a result of the relevant budgetary amendments implemented in January-September, only 9-month plans of the Total expenditures were adjusted. In part of total expenditures, the given document represents 9-month approved plan according to the abovementioned order as well as 9-month plan adjusted according to the budget amendments.

Title	2022 Annual Plan	9-month approved plan	9-month adjusted plan	9-month performance	% towards 9-month approved plan	% towards 9-month adjusted plan	% towards annual plan
<b>Total revenues</b>	<b>19,362.6</b>	<b>13,712.3</b>	<b>13,712.3</b>	<b>14,001.5</b>	<b>102.1%</b>	<b>102.1%</b>	<b>72.3%</b>
Revenues	14,560.4	10,739.5	10,739.5	11,493.2	107.0%	107.0%	78.9%
Disposals of nonfinancial assets	300.0	194.0	194.0	155.7	80.2%	80.2%	51.9%
Disposals of financial assets	150.0	96.0	96.0	104.6	108.9%	108.9%	69.7%
Incurrence of liabilities	4,352.2	2,682.7	2,682.7	2,248.1	83.8%	83.8%	51.7%
<b>Total expenditures</b>	<b>19,171.1</b>	<b>14,066.0</b>	<b>14,066.0</b>	<b>13,664.1</b>	<b>97.1%</b>	<b>97.1%</b>	<b>71.3%</b>
Expenses	14,415.3	10,819.9	10,945.7	10,623.5	98.2%	97.1%	73.7%
Acquisitions of nonfinancial assets	3,059.8	2,152.1	2,104.6	2,117.3	98.4%	100.6%	69.2%
Acquisitions of financial assets	459.0	202.3	218.1	154.7	76.5%	70.9%	33.7%
Reductions of liabilities	1,237.0	891.7	797.6	768.7	86.2%	96.4%	62.1%
<b>net change in the stock of cash</b>	<b>191.5</b>	<b>-353.7</b>	<b>-353.7</b>	<b>337.5</b>			

Table 1: Performance of state budget total revenues and total expenditures by components of 9-month 2022 (million GEL, %).

In 9-month of 2022, the State Budget **gross operating balance**<sup>3</sup> was defined by 869.8 million GEL, whereas, **net lending/net borrowing balance**<sup>4</sup> amounted to -1,091.8 million GEL. The diagram below represents 9-month gross operating and net lending/net borrowing balance dynamics in 2012-2022.

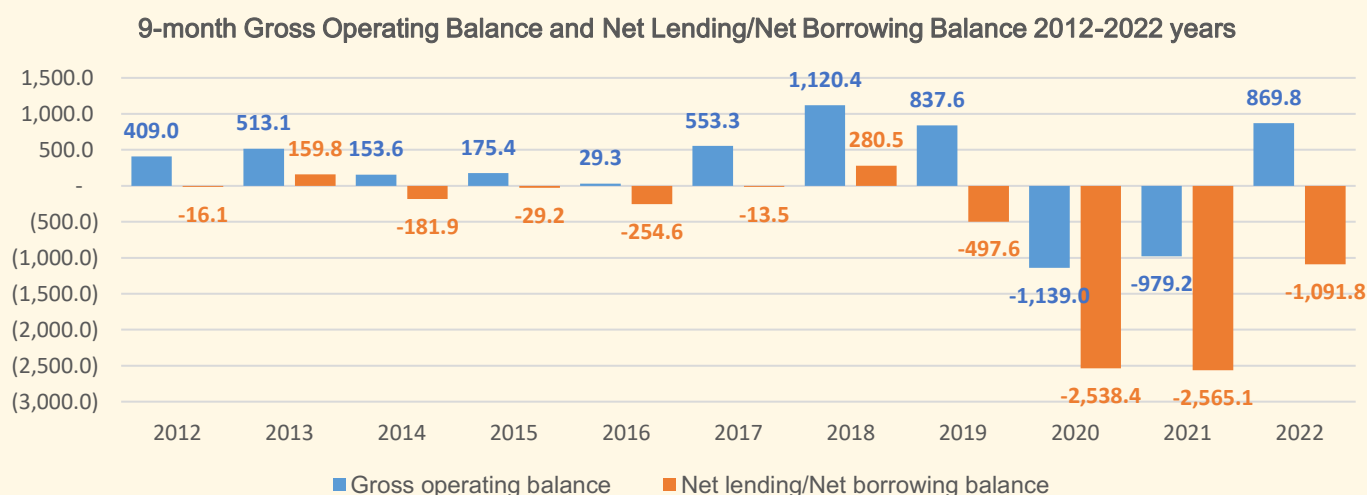


Diagram 2: 9-month gross operating balance and net lending/net borrowing balance of 2012-2022 (million GEL).

At the beginning of 2022 year, the adjusted State Budget balance was defined at 881.4 million GEL. Taking into account January-September total revenues and total expenditures, the net accumulation in the stock of cash amounted to 337.5 million GEL and by October 1<sup>st</sup> of 2022 the State Budget balance was defined at 1,218.9 million GEL.

As to the **Government Debt**, with the state of 30 September 2022, the amount of government debt balance amounted to 26,999.4 million GEL (including the balance of government external debt – 20,283.0 million GEL; the balance of government domestic debt – 6,716.5 million GEL).

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

<sup>4</sup> Net Lending/Net Borrowing Balance is the distinction between gross operating balance and Gross investment in nonfinancial assets and indicates the Budget surplus (positive value) and Budget deficit (negative value).

## III Quarter Indicators of the State Budget Execution

**Total revenues** of the III quarter of 2022 amounted to 4,878.0 million GEL, more than the II quarter indicator by 580.5 million GEL, exceeding the indicator of the III quarter of the previous year by 1,366.1 million GEL. As to the **total expenditures** of the III quarter of 2022, the amount is defined at 4,888.9 million GEL, which exceeds the indicator of II quarter by 380.1 million GEL, and is more than the indicator of 2021 year's III quarter by 474.8 million GEL.

In the III quarter of 2022, the performance of the State Budget total revenues indicator (4,878.0 million GEL) exceeds all the 4 quarters' average indicators of 2020-2021, by the influence of the increase of the revenues component (in spite of the decrease of the incurrence of liabilities), correspondingly with the amount of 367.4 million GEL (8.1%) and 283.6 million GEL (6.2%). The diagram below presents 2020-2022 State Budget total revenues by quarters.

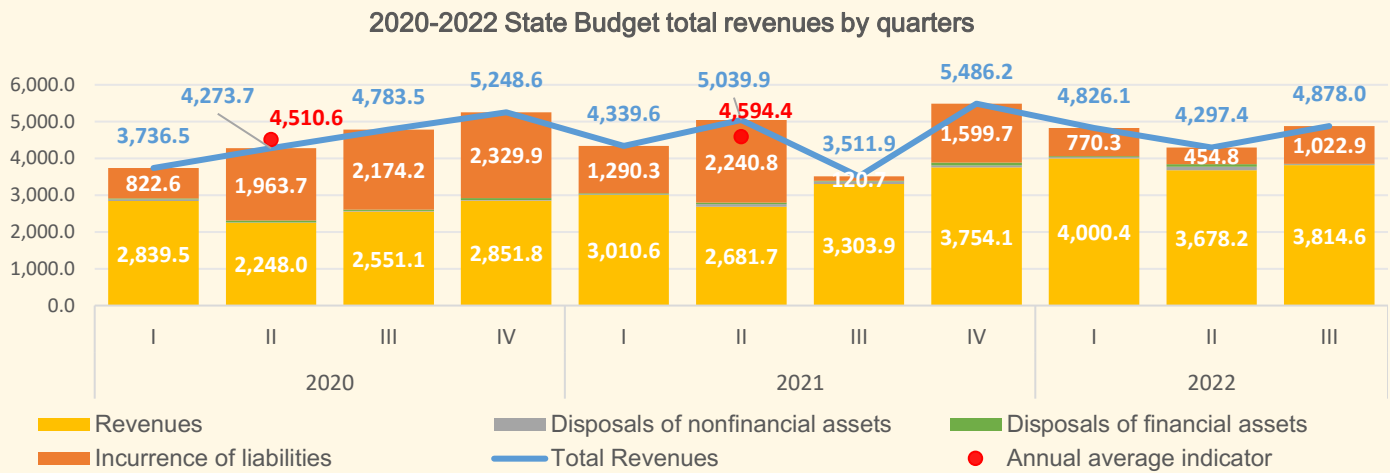


Diagram 3: 2020-2022 State Budget total revenues by quarters (million GEL).

The formation of total revenues of July-September 2022 was generally implemented by revenues (78.2%) and by receipts received from the incurrence of liabilities (21.0%). 23.9 million GEL was received from the realization of nonfinancial assets, whereas, the indicator of disposals of financial assets amounted to 16.5 million GEL.

As to the indicator of State Budget total expenditures of the III quarter of 2022 (4,888.9 million GEL), total expenditures exceed all 4 quarters' average indicator of 2020 with the amount of 845.2 million GEL (by 20.9%) however, comparatively lag behind the same indicator of 2021 year by 63.0 million GEL (1.3%). The diagram below represents 2020-2022 State Budget total expenditures by quarters.

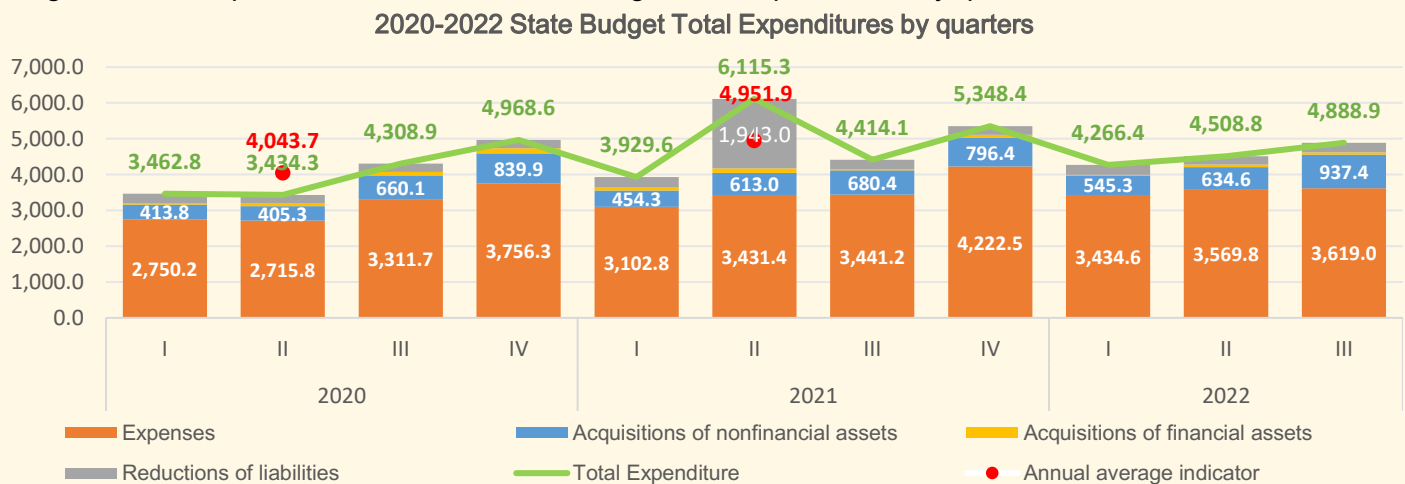


Diagram 4: 2020-2022 State Budget Total Expenditures by quarters (million GEL).

The execution of July-September 2022 expenses amounted to 3,619.0 million GEL, the expenditures from acquisitions of nonfinancial and financial assets correspondingly amounted to 937.4 million GEL and 67.1 million GEL, whereas, the indicator of reductions of liabilities was defined at 265.3 million GEL.

The review of **revenues received from taxes** is important in total revenues. 92.3% of 2022 III quarter revenues and 72.2% of total revenues are received from taxes. Namely, in the III quarter, the state budget has received 3,519.5 million GEL from taxes, by 438.8 million GEL (by 14.2%) more than the indicator of the II quarter (however, less than the indicator of I quarter by 168.6 million GEL, by 4.6%). As to the revenues received from the types of taxes, compared to the II quarter, all type of tax revenues received in the III quarter (except from profit tax, which slightly, by 27.1 million GEL, lags behind the same indicator of the previous quarter) have increased. Especially, VAT has increased significantly (by 179.0 million GEL) and excise (by 172.1 million GEL, mainly, influenced by increase of excise income from the taxation of imported tobacco).

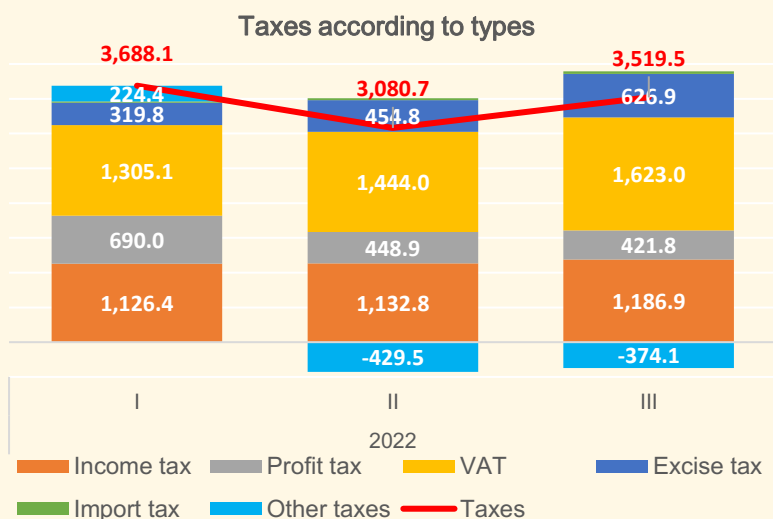


Diagram 5: taxes according to types (million GEL)

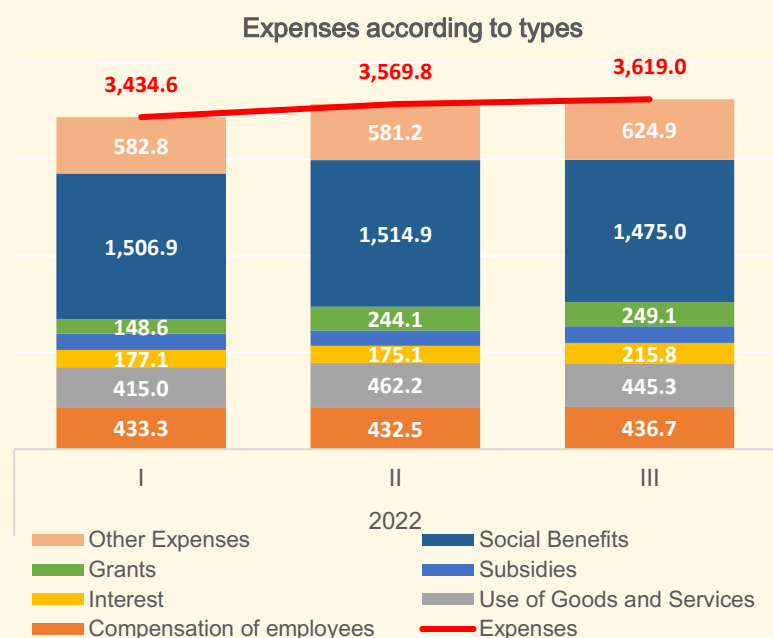


Diagram 6: expenses according to types (million GEL)

As to the main component of total expenditure, **expenses**, it appears to cover 74.0% of total expenditures in the III quarter. In July-September 2022, expenses amounted to 3,619.0 million GEL, exceeding the previous quarter's indicator by 49.2 million GEL. In the III quarter, compared to the II quarter, funding has increased for other expenses by 43.6 million GEL, interest – by 40.7 million GEL, subsidies – by 12.5 million GEL, grants – by 5.0 million GEL and compensation of employees – by 4.3 million GEL. As to the decrease, funding for social benefits and use of goods and services have decreased, correspondingly, with the amount of 39.9 million GEL and 17.0 million GEL.

Regarding gross operating and net lending/net borrowing balances, in the III quarter of 2022, the State Budget **gross operating balance** amounted to 195.6 million GEL, whereas **net lending/net borrowing balance** – - 717.9 million GEL.

It must also be noted that, in July-September, in view of received total revenues (4,878.0 million GEL) and rendered total expenditures (4,888.9 million GEL) **net application in the stock of cash** for the III quarter amounted to 10.9 million GEL.

## State Budget Total Revenues

According to the law of Georgia “on State Budget of Georgia 2022”, annual **total revenues plan** is defined with the amount of **19,362.6 million GEL** whereas, **the execution of the total revenues** in 2022 9-month amounted to **14,001.5 million GEL**, 72.3% of the annual plan and 102.1% of the 9-month plan (13,712.3 million GEL). However, the performance of 2022 9-month total revenues exceeds the previous year’s same period indicator by 1,110.1 million GEL (by 8.6%) (By the influence of a significant increase of revenues component).

In nominal expression, the performance indicators of 2012-2022 state budget total revenues for 9 months, besides the indicators of 2013 and 2016, stand out with annual growth trend. In the annual indicator of 2012-2021, the share of total revenues varied between 68.2% and 73.8%, whereas, the 9-month execution indicator amounted to 72.3% of the 2022 annual plan.

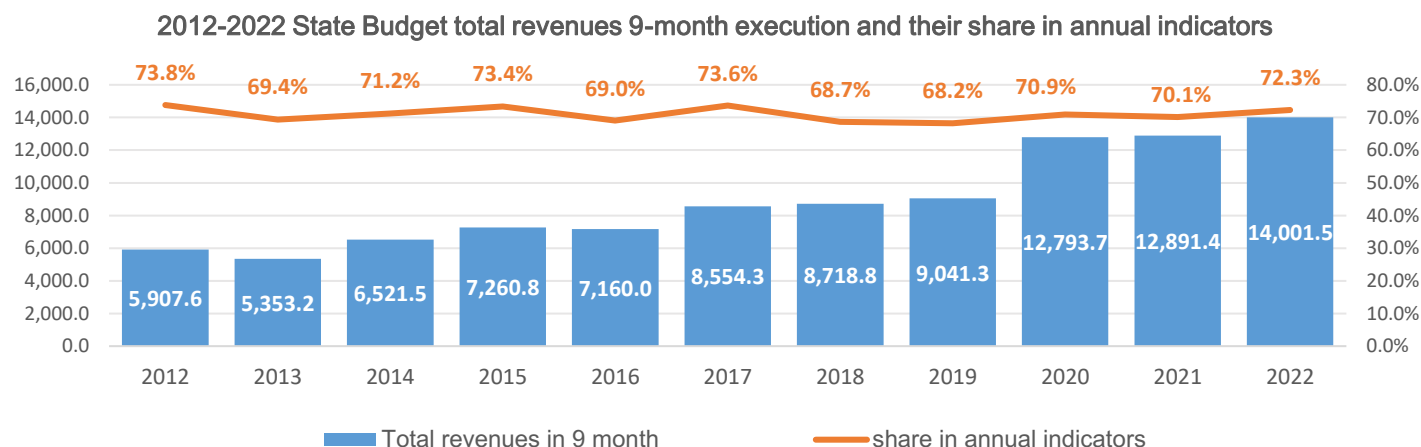


Diagram 7: 2012-2022 State Budget total revenues 9-month execution and their share in annual indicators (million GEL)

As to the execution of the total revenues by components, the indicator of revenues stands out with a good performance level (107.0%), as well as the indicator of disposals of financial assets (108.9%). However, receipts received from disposals of nonfinancial assets and incurrence of liabilities stand out with negative deviation, correspondingly, with 19.8% and 16.2% negative deviation.

Title	2021 9-month performance	2022 Annual Plan	2022 9-month plan	2022 9-month performance	2022 9-month performance / 2022 9-month plan		2022 9-month performance / 2021 9-month performance		Performance towards annual plan
					Distinction	%	Distinction	%-Alternation	
<b>Total revenues</b>	<b>12,891.4</b>	<b>19,362.6</b>	<b>13,712.3</b>	<b>14,001.5</b>	<b>289.3</b>	<b>102.1%</b>	<b>1,110.1</b>	<b>8.6%</b>	<b>72.3%</b>
<b>Revenues</b>	<b>8,996.2</b>	<b>14,560.4</b>	<b>10,739.5</b>	<b>11,493.2</b>	<b>753.7</b>	<b>107.0%</b>	<b>2,497.0</b>	<b>27.8%</b>	<b>78.9%</b>
Taxes	8,086.1	13,423.7	9,925.9	10,288.2	362.3	103.7%	2,202.1	27.2%	76.6%
Grants	312.9	341.8	198.8	290.0	91.2	145.9%	-22.8	-7.3%	84.9%
Other revenues	597.2	795.0	614.8	915.0	300.1	148.8%	317.8	53.2%	115.1%
<b>Disposals of nonfinancial assets</b>	<b>161.8</b>	<b>300.0</b>	<b>194.0</b>	<b>155.7</b>	<b>-38.3</b>	<b>80.2%</b>	<b>-6.2</b>	<b>-3.8%</b>	<b>51.9%</b>
<b>Disposals of financial assets</b>	<b>81.6</b>	<b>150.0</b>	<b>96.0</b>	<b>104.6</b>	<b>8.6</b>	<b>108.9%</b>	<b>23.0</b>	<b>28.2%</b>	<b>69.7%</b>
<b>Incurrence of liabilities</b>	<b>3,651.8</b>	<b>4,352.2</b>	<b>2,682.7</b>	<b>2,248.1</b>	<b>-434.7</b>	<b>83.8%</b>	<b>-1,403.7</b>	<b>-38.4%</b>	<b>51.7%</b>
External	4,296.8	3,052.2	1,386.7	1,340.8	-45.9	96.7%	-2,956.0	-68.8%	43.9%
Domestic	-645.0	1,300.0	1,296.0	907.3	-388.7	70.0%	1,552.3	-240.7%	69.8%

Table 2: 2021-2022 9-month total revenues of the State Budget (million GEL, %).

Compared to the previous year, the indicator of the total revenues has increased by 1,110.1 million GEL. The indicated 8.6% increase (despite the significant decrease of revenues received by incurrence of liabilities) is mainly connected with significant (by 2,497.0 million GEL) increase of revenues (mainly by the influence of increase of the tax revenues). Correspondingly, compared to previous years, the share of indicator of revenues has also increased compared to 2020-2021: in the 9-month execution of 2022, the share of revenues in total revenues amounts to 82.1%, 69.8% in 2021 and 59.7% in 2020 (However, it slightly lags

behind the average indicator of 2012-2019 9-month – 86.5%). In nominal expression, the actual indicator of receipts from the incurrence of liabilities have reduced compared to previous years. Correspondingly, its share in total revenues has also decreased: namely, the indicator of incurrence of liabilities of 2022 9-month amounts to 16.1% of total revenues. This indicator amounted to 28.3% in 2021 and 38.8% - in 2020. Moreover, as in previous years, the total share of receipts received from the disposals of financial and nonfinancial assets is insignificant in 9-month of 2022 total revenues and amounts to 1.9%. This indicator is 2.1% on average for the 2012-2021 9-month period.

Structure Dynamics of 2012-2022 State Budget Total Revenues in 9-month

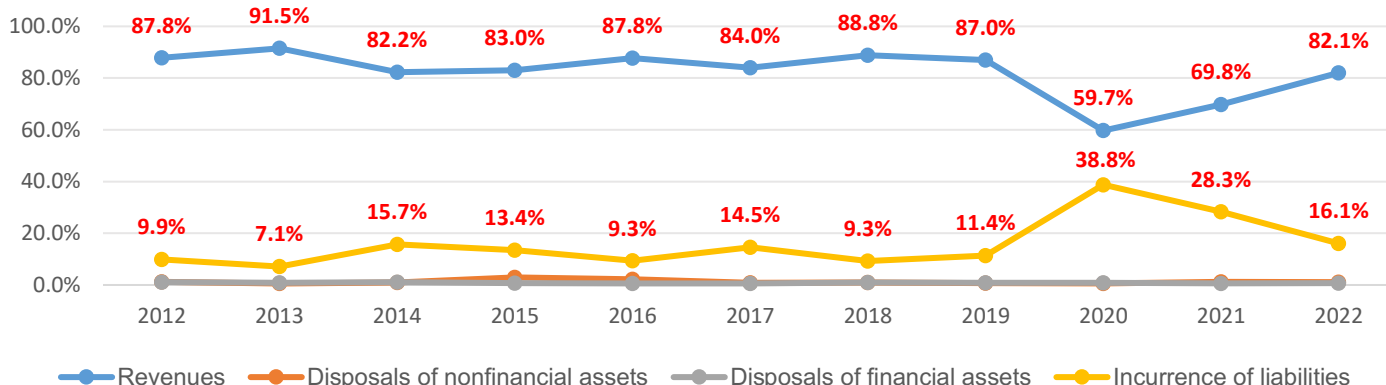


Diagram 8: Structure Dynamics of 2012-2022 State Budget Total Revenues in 9-month (%).

The diagram below represents 2012-2022 State Budget Total Revenues in 9 months according to components.

2012-2022 9-month Dynamics of State Budget Total Revenues

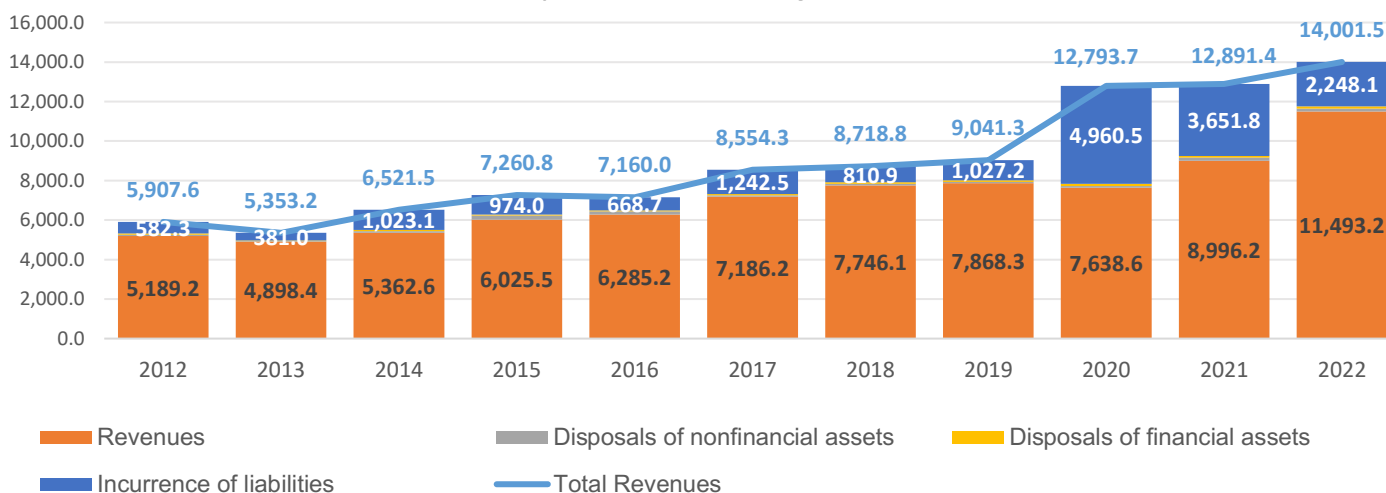


Diagram 9: 2012-2022 9-month Dynamics of State Budget Total Revenues (million GEL).

As to the performance of the State Budget total revenues according to months, in 9 months of 2020-2022, the average monthly indicator of total revenues received in January-September 2020 amounted to 1,421.5 million GEL, whereas in January-September 2021 - to 1,432.4 million GEL. In 9-month of 2022, the average monthly indicator amounted to 1,555.7 million GEL, more than the 2020 9-month average indicator by 9.4% (by 134.2 million GEL), and it exceeds the 2021 9-month same indicator by 8.6% (by 123.3 million GEL).

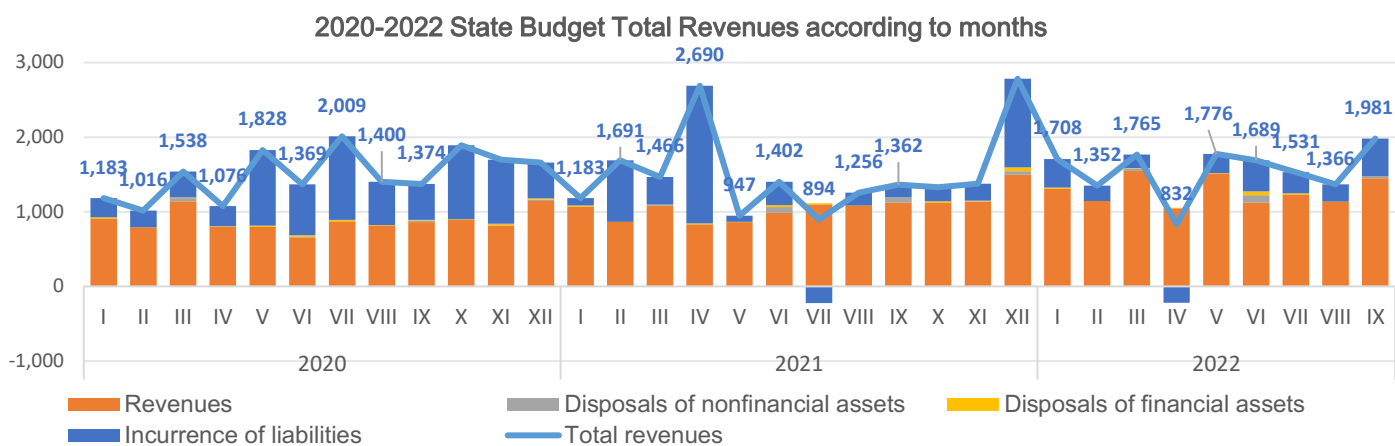


Diagram 10: 2020-2022 State Budget Total Revenues according to months (million GEL).

## Revenues

The revenues received in 9-month of 2022, amounted to 11,493.2 million GEL, 107.0% of the 9-month plan (10,739.5 million GEL), and 78.9% of the annual plan (14,560.4 million GEL), exceeding the previous year's indicator by 2,497.0 million GEL (by 27.8%). As to the performance on the level of components, taxes stand out with a good performance level, however, the performance of grants and other revenues are characterized by positive deviations.

The diagram below represents 2012-2022 9-month State Budget Revenues according to components.

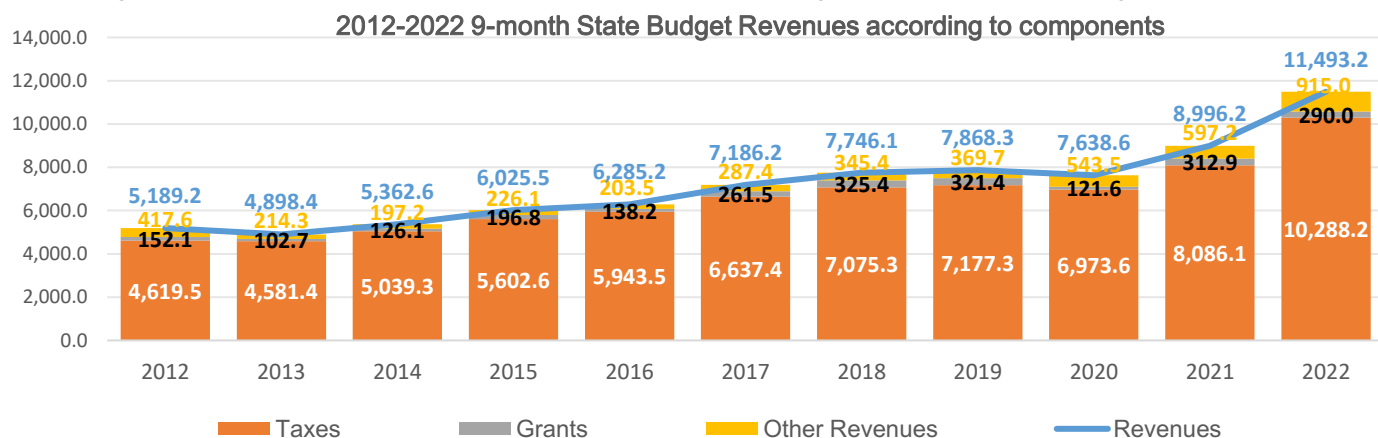


Diagram 11: 2012-2022 9-month State Budget Revenues according to components (million GEL).

- 10,288.2 million GEL is mobilized by way of **tax revenues** (by which 89.5% of revenues were formed) in 9 months of 2022, 103.7% of the 9-month plan (9,925.9 million GEL) and 76.6% of an annual plan (13,423.7 million GEL), exceeding the same indicator of the previous year by 2,202.1 million GEL (by 27.2%).

Title	2021 9-month performance	2022 annual plan	2022 9-month plan	2022 9-month performance	2022 9-month performance / 2022 9-month plan		2022 9-month performance / 2021 9-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-alternation	
<b>Taxes</b>	<b>8,086.1</b>	<b>13,423.7</b>	<b>9,925.9</b>	<b>10,288.2</b>	<b>362.3</b>	<b>103.7%</b>	<b>2,202.1</b>	<b>27.2%</b>	<b>76.6%</b>
Income tax	2,517.5	4,300.0	3,211.0	3,446.1	235.1	107.3%	928.6	36.9%	80.1%
Profit tax	790.9	1,620.0	1,298.0	1,560.7	262.7	120.2%	769.8	97.3%	96.3%
VAT	3,513.7	5,398.7	3,909.9	4,372.1	462.2	111.8%	858.4	24.4%	81.0%
Excise tax	1,277.6	1,890.0	1,305.0	1,401.5	96.5	107.4%	123.9	9.7%	74.2%
Import tax	60.8	85.0	59.0	87.0	28.0	147.5%	26.2	43.1%	102.4%
Other taxes	-74.4	130.0	143.0	-579.2	-722.2	-405.0%	-504.7	678.2%	-445.5%

Table 3: 2021-2022 9-month State Budget tax revenues (million GEL, %).

Compared to the 9-month plan, nearly all taxes, except for other taxes (the amount of this indicator has decreased by 722.2 million GEL and amounts to -579.2 million GEL)<sup>5</sup>, are executed with an excess. Profit tax, value-added tax and import tax stand out with high mobilization rates (correspondingly, with the amount of 120.2%, 111.8%, and 147.5%).

Compared to the same period of the previous year the amount of tax revenues has significantly increased by 2,202.1 million GEL (by 27.2%). The indicated increase is mainly stipulated by an increase of income tax, profit tax and value-added tax (VAT), accordingly by 36.9%, 97.3% and 24.4%. The growth of income tax is mainly connected with the increase of lessee income tax with the amount of 793.1 million GEL (by 35.7%) As to the VAT, in January-September, State Budget received 4,372.1 million GEL by way of VAT, more than the previous year's indicator by 858.4 million GEL (Including by 293.9 million GEL more from products realized and services rendered on the territory of Georgia and by 564.5 million GEL more from the imported products). Revenues received from the excise tax have increased compared to the previous year by 9.7% (by 123.9 million GEL), mainly by the influence of the increase of revenues received from taxation of imported tobacco (by 62.0 million GEL) by 12.3% and also from taxation of imported light vehicle (by 27.5 million GEL) by 19.8%.

2012-2022 9-month Dynamics of State Budget tax revenues

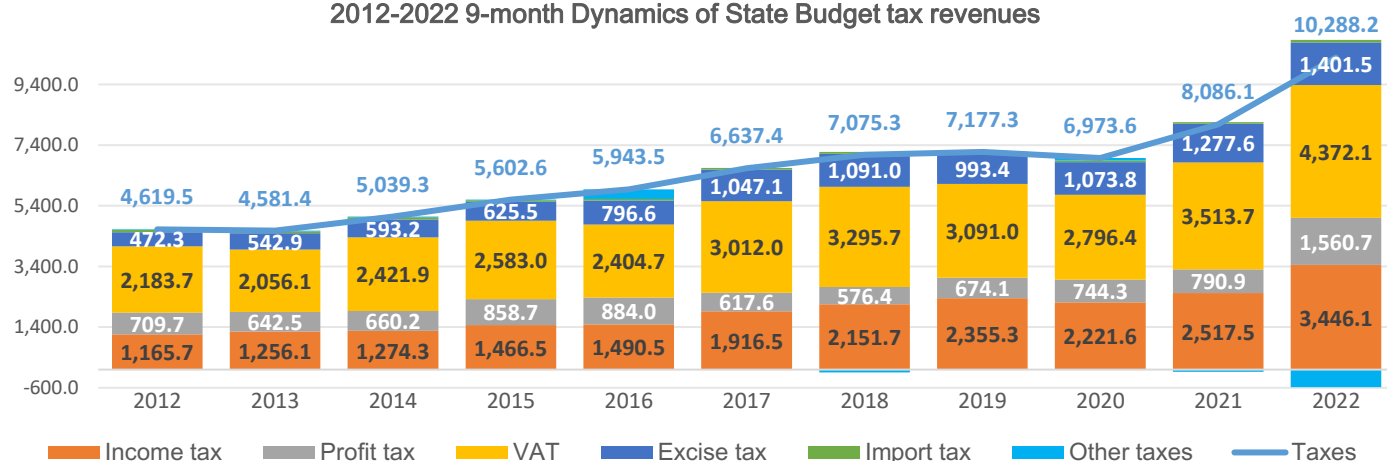


Diagram 12: 2012-2022 9-month dynamics of State Budget tax revenues (million GEL).

As to the **State Budget tax revenues** according to months, April-June taxes (compared to January-March) shows a decreasing trend, and from July, tax revenues stand out with an increasing trend (an increase in average amounted to 11.0% - in July-September). State Budget received 1,336.8 million GEL from taxes in September, more than the indicator of August by 287.3 million GEL and more than the indicator of July by 203.6 million GEL. In 9-month of 2022, the average monthly indicator of execution of taxes amounted to 1,143.1 million GEL. This indicator is by 244.7 million GEL (by 27.2%) more than the average indicator of the same period of the previous year and by 189.8 million GEL (by 19.9%) more than the average annual indicator of 2021. The highest indicator of 2022 9 month tax revenues was stated in March (with the amount of 1,474.9 million GEL), whereas the lowest indicator – in April (986.9 million GEL).

2021-2022 State Budget Tax Revenues according to months

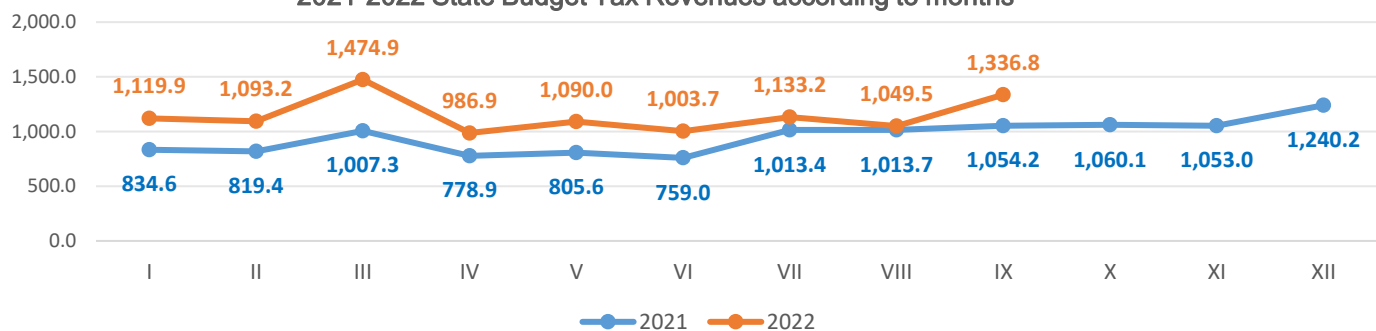


Diagram 13: 2021-2022 State Budget Tax Revenues according to months (million GEL)

<sup>5</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. Accordingly, the execution of other taxes in specific reporting period can be positive as well as negative.

Review of the tax revenues of consolidated budget is very important, during the analysis of the tax revenues. Tax revenues of the consolidated budget amounted to 12,066.9 million GEL in 9-month of 2022, 77.6% of 2022 annual budget forecast (15,558.0 million GEL). According to the 9-month indicators of 2012-2022, indicators of consolidated budget tax revenues are characterized with growth trend. However, compared to previous years, taxes have significantly increased in 9 months of 2022. The average growth rate of tax revenues amounts to 7.9% in 2013-2021, whereas, the nominal indicator of 2022 exceeds the figure of 2021 by 27.0% (by 2, 562.3 million GEL) (which was mainly stipulated by the significant increase of VAT, income and profit taxes) and reaches the highest indicator.

The diagram below represents 2012-2022 9-month tax revenues of consolidated budget of Georgia.

2012-2022 9-month Consolidated Budget Tax Revenues

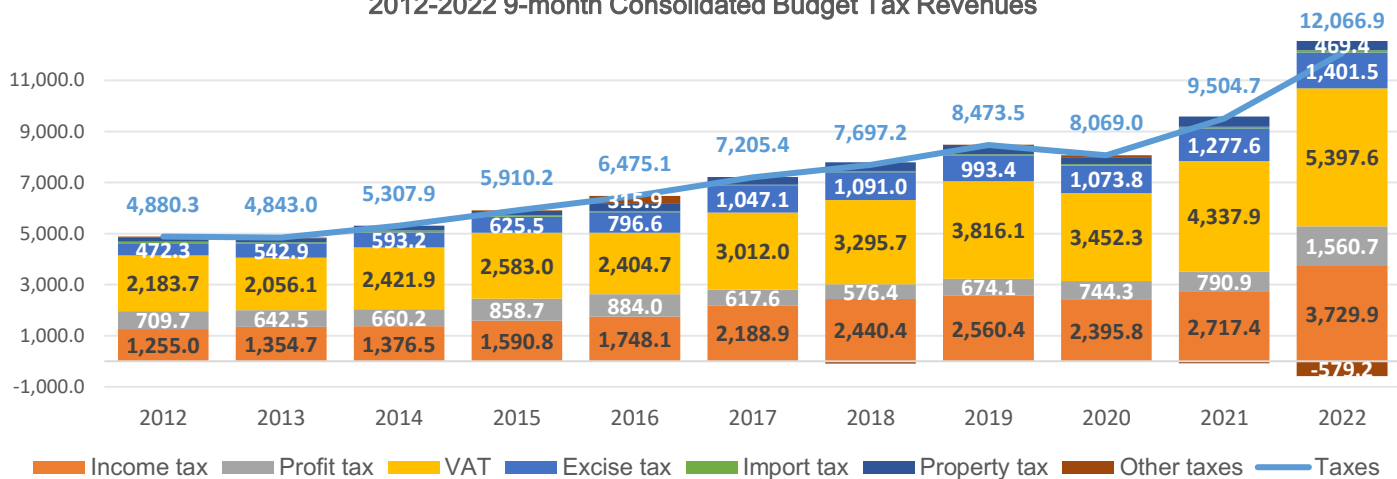


Diagram 14: 2012-2022 9-month Consolidated Budget Tax Revenues (million GEL).

- The actual grants indicator (290.0 million GEL) stands out with a high-performance level and amounts to 145.9% of the 9-month plan and 84.9% of the annual plan. The indicated is mainly connected with the excessive performance of grants received from the central budget LEPL's, namely, 69.7 million GEL was received in the state budget in 9 months, 132.7% of the 9-month plan (including 26.9 million GEL was received in the budget in September). Moreover, the target grants provided by the donors to the budgetary organizations were received in the budget with the amount of 73.7 million GEL (the indicated grant is not foreseen by the plan and correspondingly, has an influence on the total amount of grants). Additionally, Budget-supporting grants with the amount of 101.4% (121.6 million GEL) and investment grants with the amount of 95.1% (25.0 million GEL) were also received in 9 months.

Compared to the same period of the previous year, the amount of grants has decreased by 22.8 million GEL (by 7.3%). The indicated decrease is mainly connected with the budget-supportive grants, by which the state budget has received by 57.2 million GEL less in 2022 9-month. As to other (target, investment and from LEPL's) grants, the state budget has received by 34.3 million GEL more according to the mentioned revenues.

2012-2022 9-month Dynamics of Grants according to components

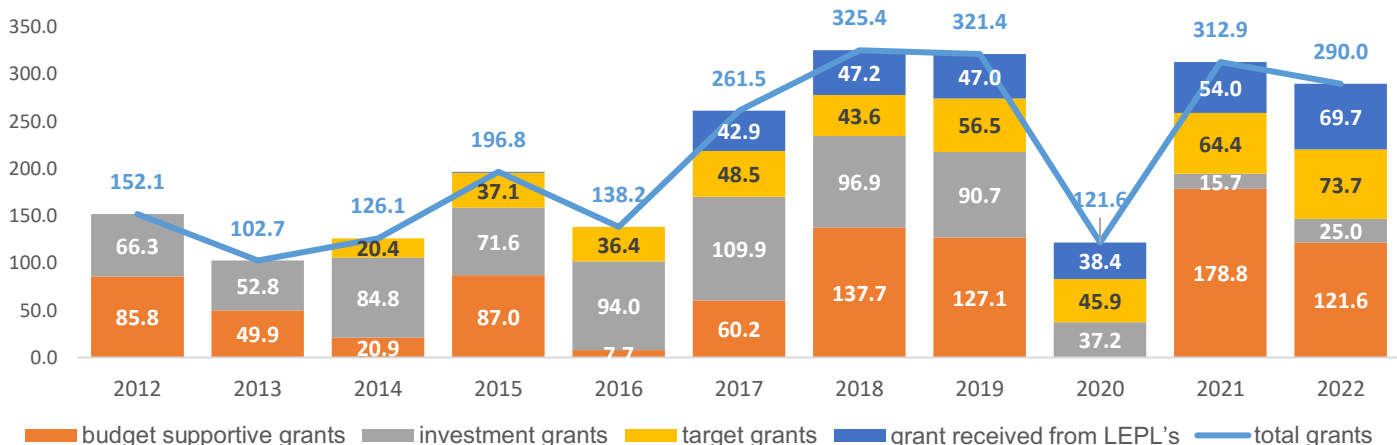


Diagram 15: 2012-2022 9-month Dynamics of Grants according to components (million GEL).

- In 9-month of 2022, 915.0 million GEL was mobilized in the budget by way of the **other revenues** and has already exceeded both the 9-month (by 48.8%) and the annual plans (by 15.1%). This is mainly connected with excessive revenues received by ways of property and non-classified transfers.

Title	2021 9-month performance	2022 annual plan	2022 9-month plan	2022 9-month performance	2022 9-month performance / 2022 9-month plan		2022 9-month performance / 2021 9-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-Alternation	
<b>Other Revenues</b>	<b>597.2</b>	<b>795.0</b>	<b>614.8</b>	<b>915.0</b>	<b>300.1</b>	<b>148.8%</b>	<b>317.8</b>	<b>53.2%</b>	<b>115.1%</b>
<b>Revenues from Property</b>	<b>357.3</b>	<b>462.0</b>	<b>365.0</b>	<b>568.9</b>	<b>203.9</b>	<b>155.9%</b>	<b>211.6</b>	<b>59.2%</b>	<b>123.1%</b>
Interests	199.4	180.0	140.5	187.6	47.1	133.5%	-11.8	-5.9%	104.2%
Dividends	140.4	207.0	207.0	356.1	149.1	172.0%	215.7	153.6%	172.0%
Rent	17.5	75.0	17.5	25.3	7.8	144.3%	7.7	44.1%	33.7%
<b>Realization of Use of Goods and Services</b>	<b>57.0</b>	<b>78.0</b>	<b>63.8</b>	<b>70.1</b>	<b>6.3</b>	<b>109.8%</b>	<b>13.1</b>	<b>23.0%</b>	<b>89.9%</b>
Administrational Fees and Taxes	54.9	75.3	61.8	68.3	6.5	110.5%	13.4	24.5%	90.7%
Use of Goods and Services Purchased by non-market rule	2.1	2.7	2.1	1.8	-0.2	90.1%	-0.3	-14.0%	68.4%
<b>Fines, Sanctions and Penalty interests</b>	<b>68.8</b>	<b>110.0</b>	<b>76.0</b>	<b>95.7</b>	<b>19.7</b>	<b>125.9%</b>	<b>26.9</b>	<b>39.1%</b>	<b>87.0%</b>
<b>Transfers which are not Classified Elsewhere</b>	<b>114.1</b>	<b>145.0</b>	<b>110.0</b>	<b>180.2</b>	<b>70.2</b>	<b>163.8%</b>	<b>66.1</b>	<b>57.9%</b>	<b>124.3%</b>

Table 4: 2021-2022 9-month State Budget indicators of other revenues (million GEL, %).

568.9 million GEL is received from the property by way of revenues (amounting to 62.2% of other revenues), which has already exceeded the indicators of both the 9-month plan (155.9%), and the annual plan (123.1%), by the impact of excessive receiving of property revenues from all articles. Revenues received from the Interest in January-September 2022 amount to 187.6 million GEL (including accrued Interest on deposits and accounts with the amount of 151.0 million GEL), 133.5% of the 9-month plan. Revenues received from dividends amount to 356.1 million GEL, 172.0% of the 9-month plan. As to the dividends received from the profit of National Bank, 356.1 million GEL was received in the State Budget, by 156.1 million GEL more, than was foreseen according to the annual plan. As to the dividends received from the profit of enterprises operating with the shareholding participation of the State, 0.1 million GEL is received in the budget, 0.8% of the 9-month plan. Revenues received from rent amount to 25.3 million GEL, 144.3% of 9-month and 33.7% of the annual plan, including the receipt of 23.3 million GEL from the fee for issuance of a usage license (15.4 million GEL was received in the previous year's state budget in this direction).

19.7% of other revenues, with the amount of 180.2 million GEL, is received from non-classified transfers, which amount to 163.8% of the 9-month plan. Including, revenues received from road use fee, which amounts to 84.8 million GEL, unused and returned budgetary funds of previous years - 34.1 million GEL, the service fee for the export of ferrous and/or non-ferrous metals scrap equals to 8.9 million GEL and revenues received from penalties stipulated by breach of contract – 8.6 million GEL.

Revenues received from realization of use of goods and services amounted to 70.1 million GEL, 109.8% of 9-month and 89.9% of an annual plan. The main funds were received by ways of administrative fees and taxes, by which 68.3 million GEL was received in the budget in 9-month, 110.5% of the 9-month plan (from which, 42.5 million GEL was received by way of permission fee on gaming house, gaming machine salon, bookmaker, lotto, bingo and arranging incentive lotteries).

Revenues received from sanctions (fines and penalty interests) in January-September amount to 95.7 million GEL, 125.9% of the 9-month and 87.0% of the annual plan. (Including, 52.2 million GEL received from sanctions of breach of traffic regulations).

As to the same indicators of the previous year, by 317.8 million GEL (by 53.2%) more is received by way of other revenues in 2022 9-month. This is mainly connected with an excess of the revenues received from property (by 211.6 million GEL) with the amount of 59.2% (by the influence of 2.5 times more sums received by ways of dividends from the National Bank profit), as well as, with the increase of revenues received from non-classified transfers with the amount of 66.1 million GEL.

The diagram below represents 2012-2022 9-month execution of other revenues according to components.

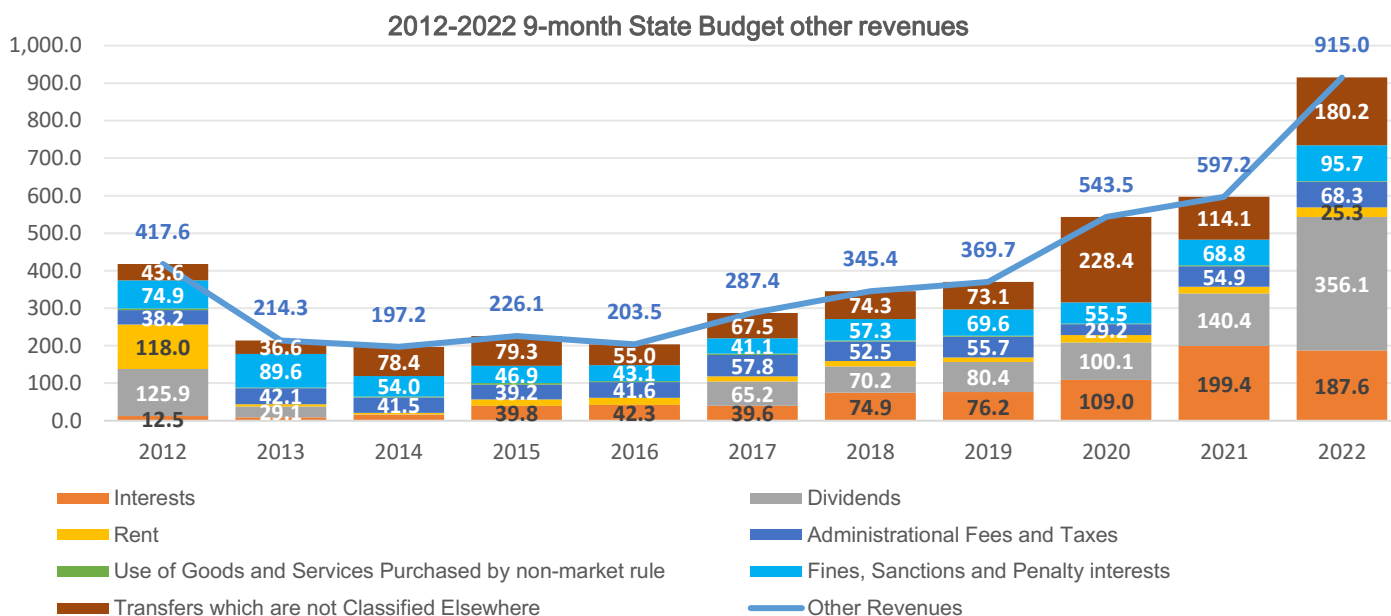


Diagram 16: 2012-2022 9-month State Budget other revenues (million GEL).

## Disposals of Nonfinancial Assets

The total revenues received from **disposals of nonfinancial assets** stand out with a relatively low-performance level. 155.7 million GEL has received in January-September, which is 80.2% of the 9-month plan (51.9% of the annual plan), which is connected with receiving insignificant amount of sums from the realization of the nonfinancial assets, especially in July-September (namely, 17.8 million GEL was transferred to the budget from the realization of the main assets and 6.2 million GEL - from realization of land).

The indicator of disposals of nonfinancial assets has decreased by 6.2 million GEL (by 3.8%) towards the previous year's indicator. The indicated is connected with receipts from the sale of state-owned (located on the local self-governmental unit) non-agricultural land, by way of which 12.1 million GEL was received in the state budget in 9-month period, whereas, 18.4 million GEL was received in the same period of 2021.

The diagram below represents total revenues received from disposals of nonfinancial assets in 9-month of 2012-2022.

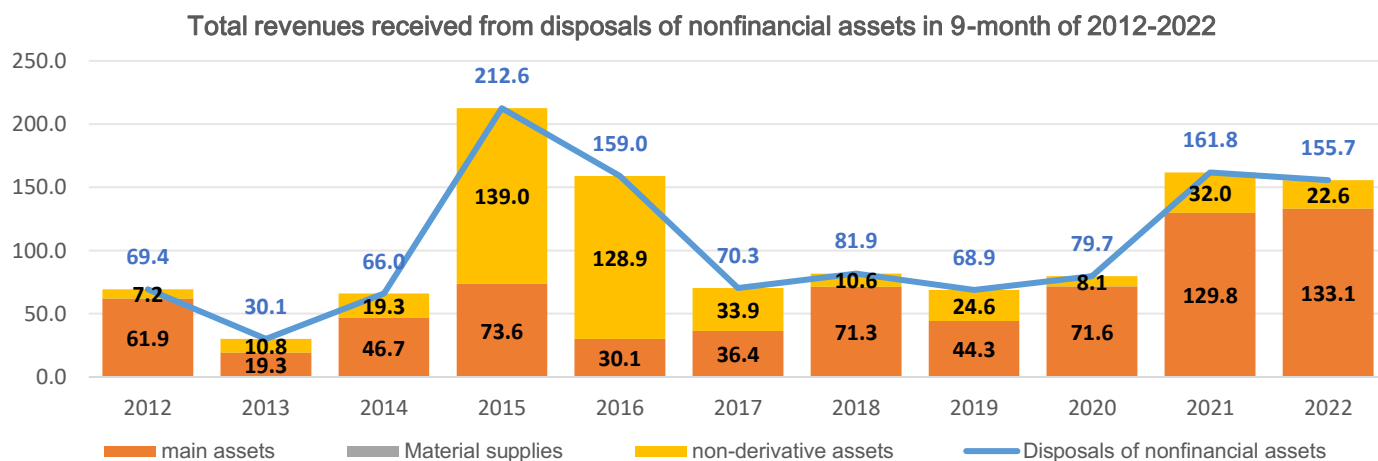


Diagram 17: Total revenues received from disposals of nonfinancial assets in 9-month of 2012-2022 (million GEL).

## Disposals of Financial Assets

104.6 million GEL is received from **disposals of financial assets** in 9-month period, 108.9% of the 9-month plan (69.7% of the annual plan), which mainly goes on the funds received from the repayment of the loans.

The diagram below represents total revenues received from disposals of financial assets in 9-month of 2012-2022<sup>6</sup>.

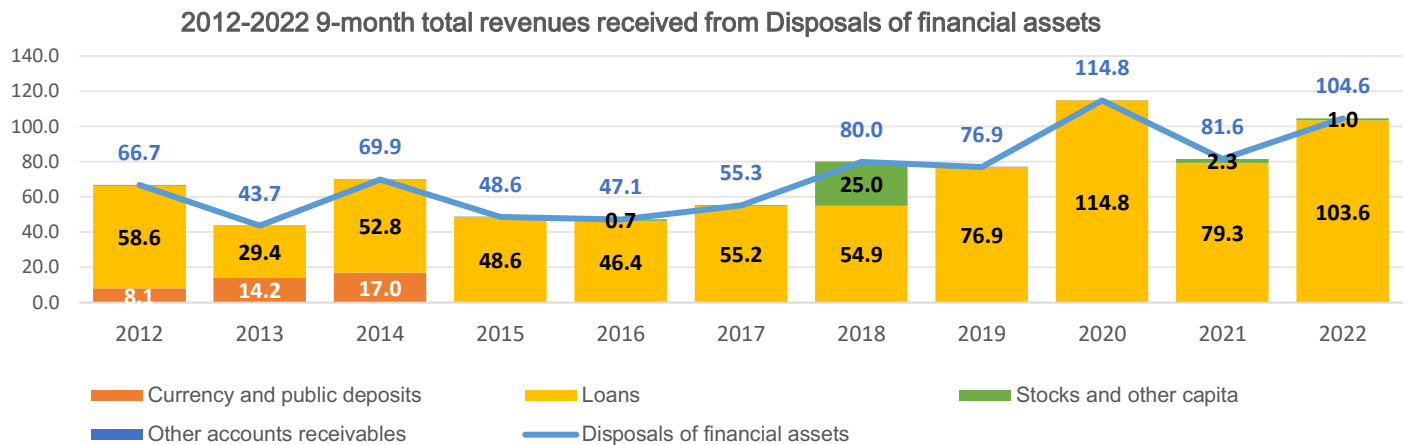


Diagram 18: 2012-2022 9-month total revenues received from Disposals of financial assets (million GEL).

## Incurrence of Liabilities

In January-September, the actual indicator of **incurrence of liabilities** amounted to 2,248.1 million GEL, 83.8% of the 9-month plan (51.7% of the annual plan).

Compared to the 9-month plan the mentioned decrease with the amount of 16.2% is mainly connected with the indicator of receipts from issuance and repayment of domestic securities, by which 70.0% of the 9-month plan is received. Namely, the amount received by issuance of treasury securities<sup>7</sup> in the reporting period amounted to 1,897.8 million GEL. However, repayment of the principal sum amounted to 990.5 million GEL; as a result, indicator of net incurrence of liabilities equals 907.3 million GEL.

As to the receipts received by incurrence of external liabilities 1,340.8 million GEL was received from the external source of funding, 96.7% of the 9-month plan. Namely, 260.7 million GEL was received in the budget by way of budget supportive credits (100.3% of the 9-month plan), and 1,080.1 million GEL - as investment credits (95.8% of the 9-month plan).

Title	2021 9-month performance	2022 annual plan	2022 9-month plan	2022 9-month performance	2022 6-month performance / 2022 9-month plan		2022 9-month performance / 2021 9-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-Alternation	
<b>Incurrence of Liabilities</b>	<b>3,651.8</b>	<b>4,352.2</b>	<b>2,682.7</b>	<b>2,248.1</b>	<b>-434.7</b>	<b>83.8%</b>	<b>-1,403.7</b>	<b>-38.4%</b>	<b>51.7%</b>
<b>External</b>	<b>4,296.8</b>	<b>3,052.2</b>	<b>1,386.7</b>	<b>1,340.8</b>	<b>-45.9</b>	<b>96.7%</b>	<b>-2,956.0</b>	<b>-68.8%</b>	<b>43.9%</b>
Eurobonds	1,713.1	0.0	0.0	0.0	0.0		-1,713.1	-100.0%	
Budget Supportive credits	1,626.8	1,200.0	259.8	260.7	0.9	100.3%	-1,366.2	-84.0%	21.7%
Investment credits	956.8	1,852.2	1,126.9	1,080.1	-46.8	95.8%	123.3	12.9%	58.3%
<b>Domestic</b>	<b>-645.0</b>	<b>1,300.0</b>	<b>1,296.0</b>	<b>907.3</b>	<b>-388.7</b>	<b>70.0%</b>	<b>1,552.3</b>	<b>-240.7%</b>	<b>69.8%</b>

Table 5: 2021-2022 9-month State Budget indicators of incurrence of liabilities. (million GEL,%).

<sup>6</sup> By the budget classification before October, 2014, in 2012-2014 9-month indicator of disposals of the financial asset (Except of net application in the stock of cash), namely, in currency and public deposit, unused and returned budget resources, which are registered in current classification in other revenues, are taken into account.

<sup>7</sup> With the information of Ministry of Finances of Georgia, 39 auctions of securities were held during the 9-month of 2022. 1,907.3 million GEL treasury securities were released, from which – the treasury bonds with 2, 5 and 10-years guarantee issued with the amount of 1,522.3 million GEL, which full represents "benchmark bonds".

Compared to the same periods of previous years, the receipts from the incurrence of liabilities stand out with a significant increase trend: In 2013-2019, according to the 9-month data, the indicated component had an average growth indicator with an amount of 25.1%. In 9 months of 2020, the increase compared to the same period of the previous year amounts to 382.9%.. From 2021, receipts received from the incurrence of liabilities are characterized by a decreasing trend: according to 9 months of data, in 2021, the indicator of incurrence of liabilities (by the influence of a decrease of domestic liabilities) has decreased by 26.4%, and in 2022 (by the impact of a reduction of external liabilities) - by 38.4% (by 1,403.7 million GEL).

The diagram below represents 2012-2022 9-month dynamics of domestic and external Incurrence of liabilities.

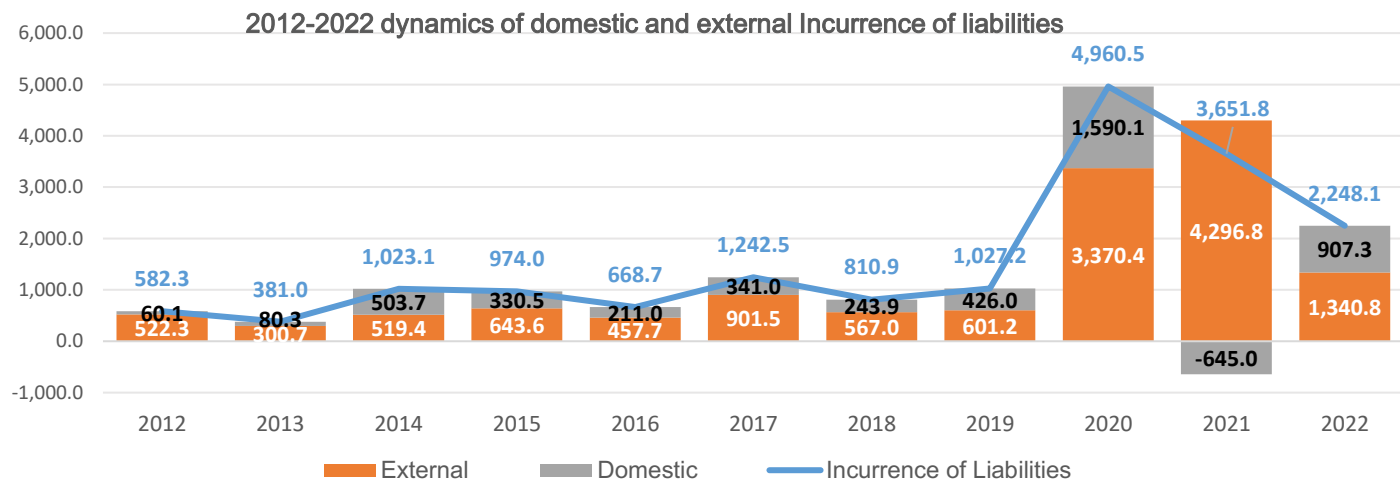


Diagram 19: 2012-2022 9-month dynamics of domestic and external Incurrence of liabilities (million GEL).

The amount of total revenues from the incurrence of external liabilities of 9-month of 2022, has decreased by 68.8% towards the same period of the previous year. This is stipulated by the decrease of budget supportive credits with the amount of 84.0% (by 1,366.2 million GEL) and as well as, the issuance of new Eurobonds in 2021 for the repayment of Eurobonds. (In 9 months of 2021, the receipts from the external incurrence of liabilities by way of Eurobonds amounted to 1.7 billion GEL). As to investment credits, by 123.3 million GEL more have been received according to the mentioned credits.

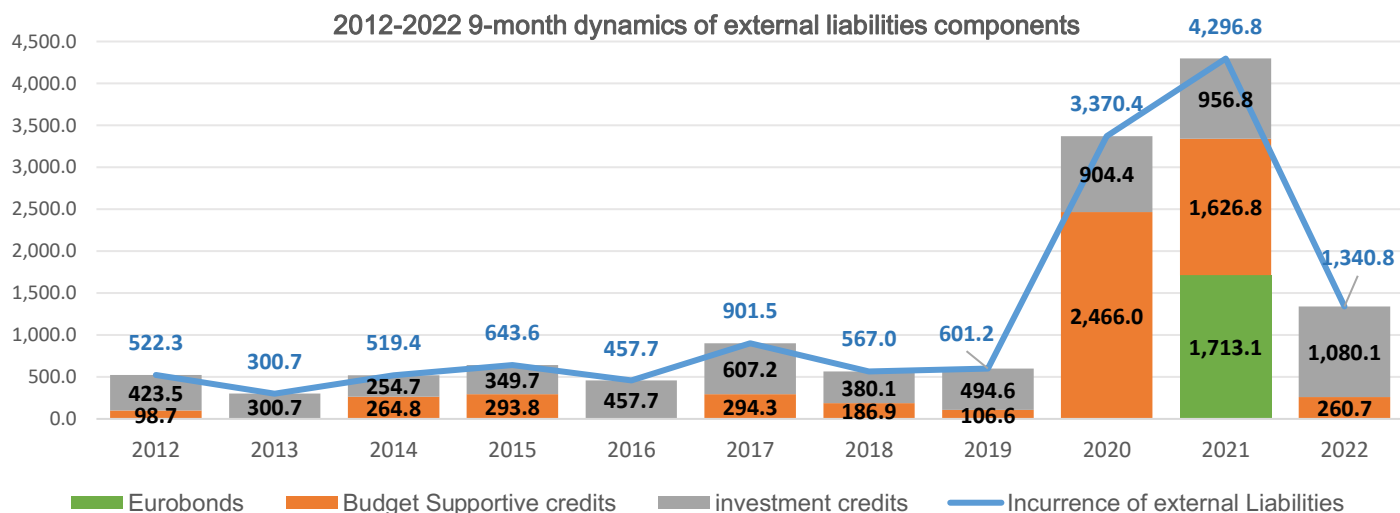


Diagram 20: 2012-2022 9-month dynamics of external liabilities components (million GEL).

## State Budget Total Expenditures

According to the law of Georgia “on State Budget of Georgia 2022”, the planned **total expenditures** are defined with the amount of **19,171.1 million GEL**, whereas the execution of 2022 9-month **total expenditures amounted to 13,664.1 million GEL**, 71.3% of an annual plan, 97.1% of 9-month approved and adjusted plans (14,066.0 million GEL), though it is less than the previous year’s same indicator by 5.5% (by 795.0 million GEL).

In nominal expression, the indicator of 9-month State Budget total expenditures stands out with growth trend, except for 2013 and 2022 years. The share of total expenditures in 2012-2021 annual execution was fluctuating from 65.7% and 73.0%. However, the 2022 9-month performance indicator amounted to 71.3% of an annual plan.

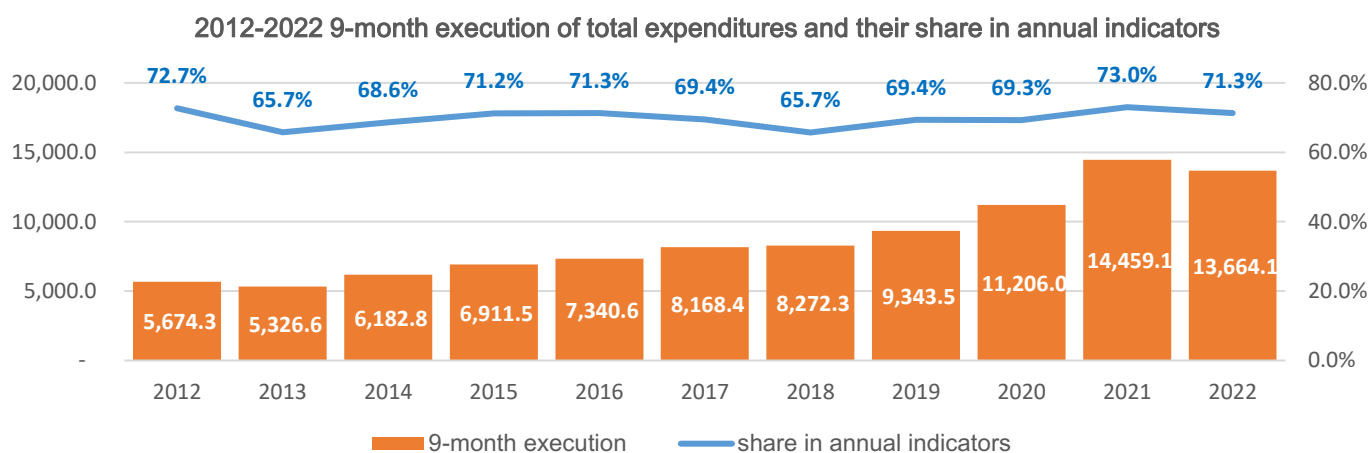


Diagram 21: 2012-2022 9-month execution of total expenditures and their share in annual indicators (million GEL, %).

The table below represents executions of 2021-2022 State Budget total expenditures in 9-month. As represented on the table, the execution of expenses amounts to 98.2% of 9-month approved plan, whereas, 97.1% of 9-month adjusted plan. The components of acquisitions of nonfinancial assets stands out with good performance level. Namely, the execution of acquisitions of nonfinancial assets amounts to 98.4% of 9-month approved plan and 100.6% of 9-month adjusted plan. However, the execution of reductions of liabilities amounts to 86.2% of 9-month approved plan and 96.4% of 9-month adjusted plan. The indicator of acquisitions of financial assets stands out with significant negative deviation towards 9-month approved, as well as adjusted plans and is defined at – 76.5% and 70.9%.

Title	2021 9-month performance	2022 annual plan	2022 9-month approved plan	2022 9-month adjusted plan	2022 9-month performance	9-month performance / 9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
<b>Total Expenditure</b>	<b>14,459.1</b>	<b>19,171.1</b>	<b>14,066.0</b>	<b>14,066.0</b>	<b>13,664.1</b>	<b>-401.9</b>	<b>97.1%</b>	<b>-401.9</b>	<b>97.1%</b>	<b>71.3%</b>
Expenses	9,975.4	14,415.3	10,819.9	10,945.7	10,623.5	-196.4	98.2%	-322.2	97.1%	73.7%
Acquisitions of nonfinancial assets	1,747.7	3,059.8	2,152.1	2,104.6	2,117.3	-34.9	98.4%	12.6	100.6%	69.2%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	235.8	459.0	202.3	218.1	154.7	-47.6	76.5%	-63.4	70.9%	33.7%
Reductions of liabilities	2,500.1	1,237.0	891.7	797.6	768.7	-123.0	86.2%	-28.9	96.4%	62.1%

Table 6: 2021-2022 9-month State Budget total expenditures (million GEL, %).

The diagram below represents 2012-2022 9-month State Budget total expenditures of Georgia according to components:

2012-2022 9-month State Budget total expenditures according to components

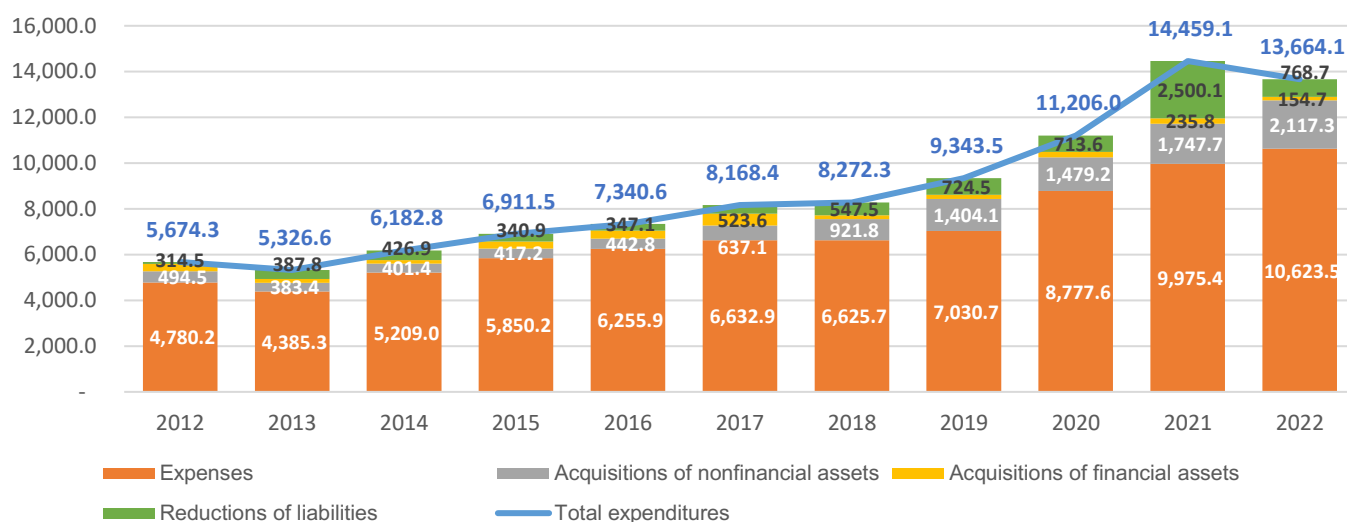


Diagram 22: 2012-2022 9-month State Budget total expenditures according to components (million GEL).

As represented on the diagram, State Budget total expenditures are characterized with growth trend, for example, 2022 9-month execution indicator has increased by 7,989.7 million GEL compared to 2012, what is stipulated by increase of its main components, such as expenses, acquisitions of nonfinancial assets and increase of reductions of liabilities. However, the share of expenses and acquisitions of nonfinancial assets in total expenditures, it is clearly represented, that the share of expenses stands out with decrease trend, whereas the share of acquisitions of nonfinancial assets stand out with growth trend. Namely, in 9-month of 2012, expenses composed 84.2% of total expenditures, whereas acquisitions of nonfinancial assets composed – 8.7% of total expenditures. In 9-month of 2022, the indicators mentioned above, relatively amounted to – 77.7% and 15.5%. Herewith, it needs to be mentioned that in 2012-2022, the average indicator of share of expenses compiles to 80.2%, whereas the average indicator of acquisitions of nonfinancial assets compiles to 9.9% of 9-month execution of total expenditures.

For the indication of percentage distribution for the main four component, the diagram below represents the percentage distribution of the 2012-2022 9-month State Budget total expenditures components:

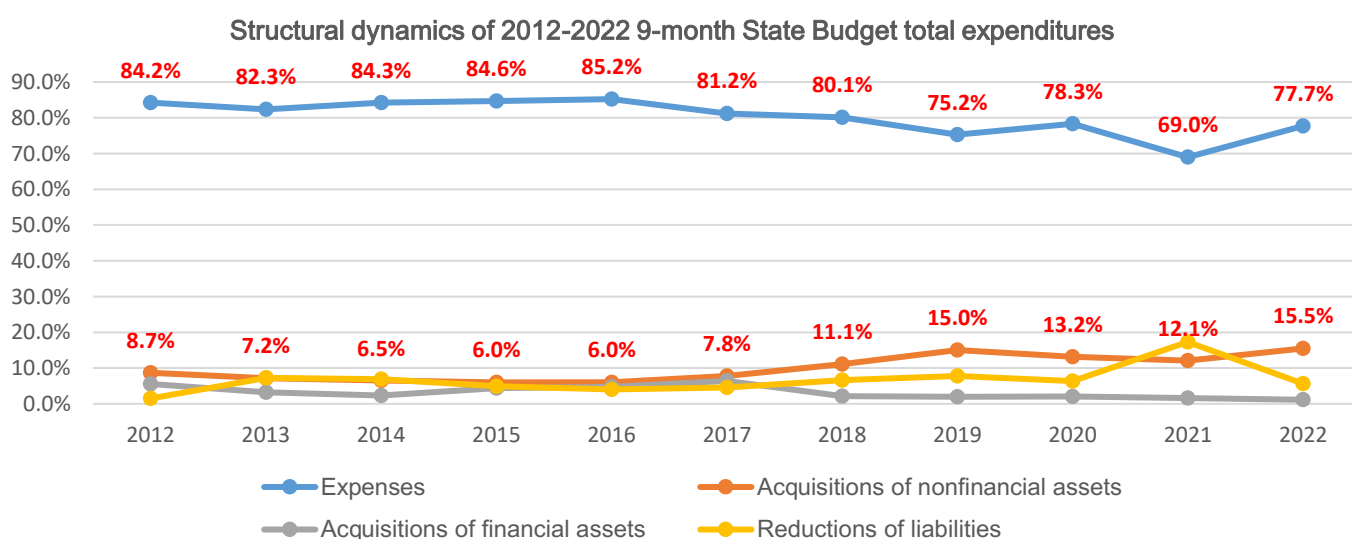


Diagram 23: Structural dynamics of 2012-2022 9-month State Budget total expenditures (%).

As to the 2020-2022 9-month execution of State Budget total expenditures according to months - average monthly indicator of January-September 2020 total expenditures was defined at 1,245.1 million GEL, while the same indicator of 2021 was defined at 1,606.6 million GEL. Average monthly indicator of January-September 2022 was defined at 1,518.2 million GEL, more than the average indicator of 2020 9-month by 21.9% (273.1 million GEL). However, less than the average indicator of 2021 9-month by 5.5% (88.3 million GEL).

2020-2022 State Budget total expenditures according to months

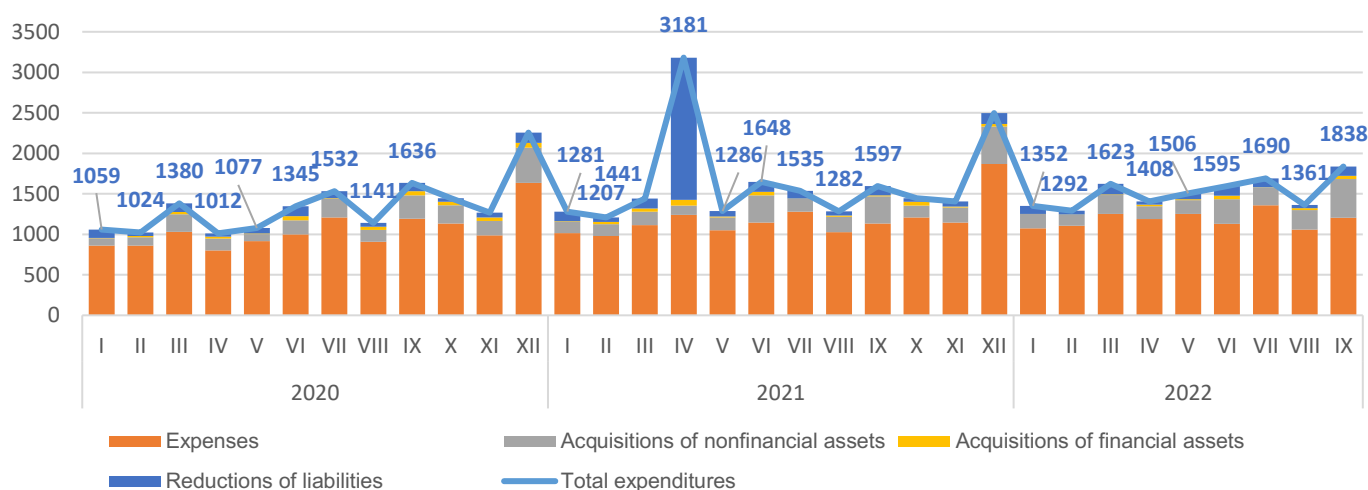


Diagram 24: 2020-2022 State Budget total expenditures according to months (million GEL).

## Expenses

The 2022 9-month execution of the **expenses** (10,623.5 million GEL), which is the greatest component of 2022 State Budget total expenditures, is apportioned by the following ways according to economic classification:

Title	2021 9-month performance	2022 annual plan	2022 9-month approved plan	2022 9-month adjusted plan	2022 9-month performance	9-month performance / 9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
<b>Expenses</b>	<b>9,975.4</b>	<b>14,415.3</b>	<b>10,819.9</b>	<b>10,945.7</b>	<b>10,623.5</b>	<b>-196.4</b>	<b>98.2%</b>	<b>-322.2</b>	<b>97.1%</b>	<b>73.7%</b>
Compensation of Employees	1,200.5	1,834.4	1,383.8	1,335.9	1,302.5	-81.4	94.1%	-33.4	97.5%	71.0%
Use of Goods and Services	1,214.4	1,613.9	1,242.4	1,391.9	1,322.4	80.1	106.4%	-69.4	95.0%	81.9%
Interest	598.4	765.0	585.3	578.2	568.0	-17.3	97.0%	-10.2	98.2%	74.2%
Subsidies	559.9	727.3	536.6	555.5	503.2	-33.5	93.8%	-52.4	90.6%	69.2%
Grants	531.2	1,145.0	717.8	727.0	641.8	-76.0	89.4%	-85.3	88.3%	56.0%
Social Benefits	4,423.2	5,870.8	4,475.1	4,515.4	4,496.7	21.7	100.5%	-18.7	99.6%	76.6%
Other Expenses	1,447.8	2,458.7	1,879.0	1,841.8	1,788.9	-90.1	95.2%	-52.9	97.1%	72.8%

Table 7: 2021-2022 9-month State Budget expenses according to economic classification (million GEL, %).

The diagram below represents the dynamics of 2012-2022 9-month State Budget expenses according to classification:

The dynamics of 2012-2022 9-month State Budget expenses according to components

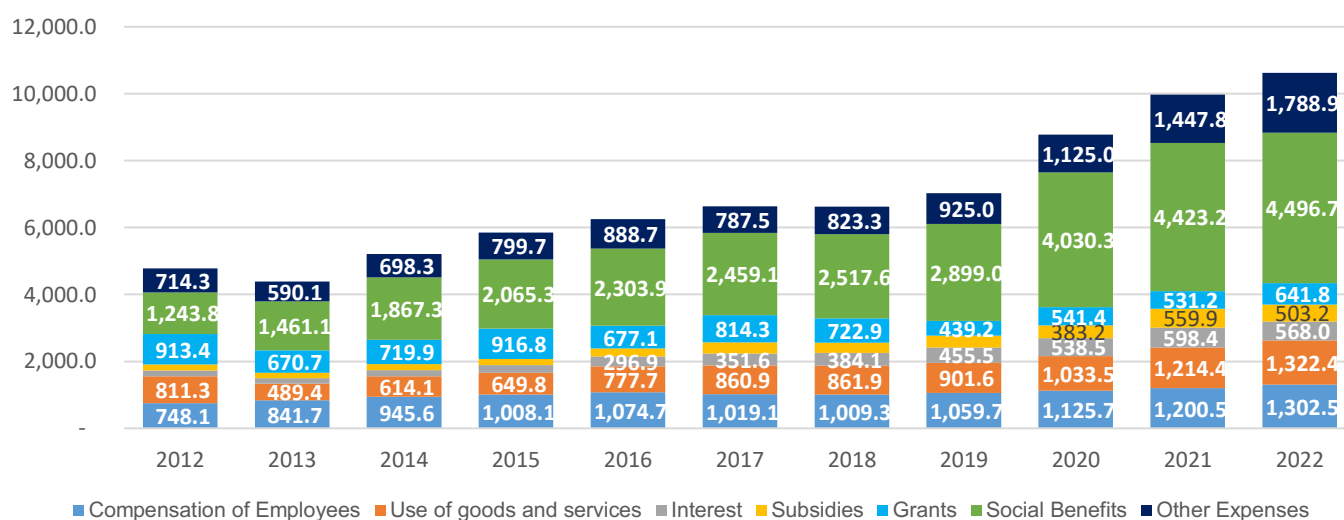


Diagram 25: The dynamics of 2012-2022 9-month State Budget expenses according to components (million GEL).

The execution of **“Compensation of Employees”** amounted to 1,302.5 million GEL in 9-month of 2022, what is 94.1% of 9-month approved plan (1,383.8 million GEL), 97.5% of 9-month adjusted plan (1,335.9 million GEL) and 71.0% of the annual plan (1,834.4 million GEL). The indicated execution is more than 2021 same indicator by 102.0 million GEL. As to the growth rate of 2013-2021 9-month, the average growth rate of **“Compensation of Employees”** amounts to 5.5%. Whereas, compared to 9-month of 2021, the indicator of 2022 9-month has increased by 8.5%.

Moreover, it needs to be mentioned that in 2012-2022 9-month, the share of **“compensation of employees”** execution showed the lowest benchmark in 2021 in expenses as well as in total expenditures – correspondingly, with the amount of 12.0% and 8.3%, whereas, the execution of the abovementioned components amounted to 12.3% and 9.5% in 2022.

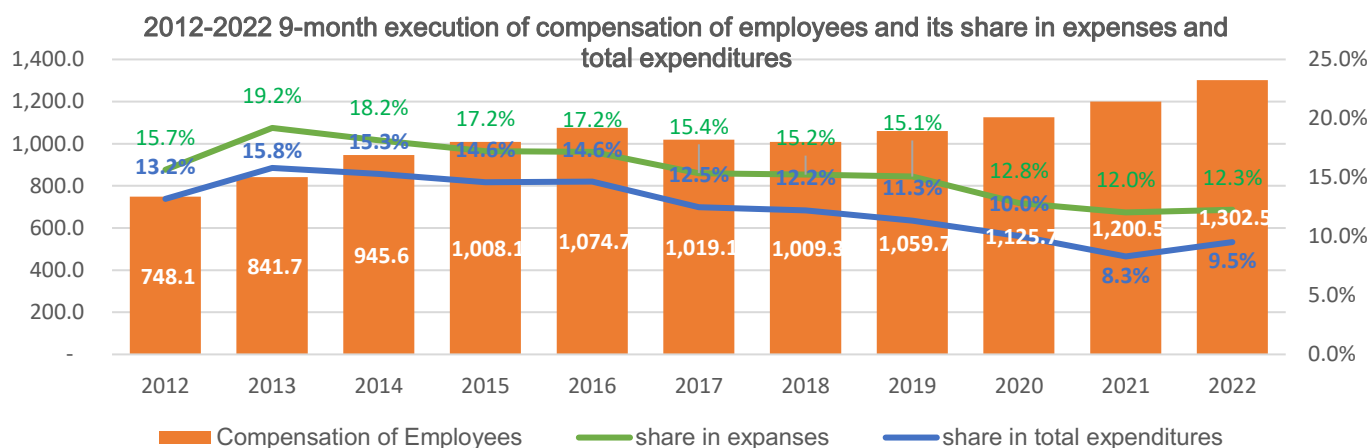


Diagram 26: 2012-2022 9-month execution of compensation of employees and its share in expenses and total expenditures (million GEL, %).

The 9-month execution of **“use of goods and services”** is defined at 1,322.4 million GEL – 95.0% of 9-month adjusted plan. Performance indicator stands out with the highest performance level towards the 9-month approved plan and amounts to 106.4%. The indicator mentioned above amounts to 81.9% of an annual plan (1,613.9 million GEL) and exceeds the indicator of previous year by – 108.0 million GEL (by 8.9%).

The 2022 9-month expenses of **“use of goods and services”** were addressed towards the following directions:

- ✓ Wage of contract employees - 307.5 million GEL;
- ✓ Business trip - 32.8 million GEL;
- ✓ Office expenses - 211.7 million GEL;
- ✓ Representation expenses - 15.3 million GEL;
- ✓ Nutritional expenses - 78.9 million GEL;
- ✓ Medical expenses - 145.0 million GEL;
- ✓ Expenses of soft implements, uniform and personal hygiene - 46.5 million GEL;
- ✓ Expenses of maintenance and operation of transport, technics and weapon - 117.6 million GEL;
- ✓ Expenses of military vehicles and gunpowder and shot purchase - 9.0 million GEL;
- ✓ Other use of goods and services - 358.1 million GEL.

The execution of **“interest”** (568.0 million GEL) towards the 9-month approved and 9-month adjusted plans and are defined at 97.0% and 98.2%. The execution of the **“interest”** is 74.2% of an annual plan (765.0 million GEL) and lags behind the indicator of 2021 9-month by 30.4 million GEL (by 5.1%). 407.9 million GEL was directed to the service of domestic state liabilities, and 160.0 million GEL was addressed to the service of external state liabilities.

The execution of **“subsidies”** – 503.2 million GEL, amounts to 93.8% of the 9-month approved plan (536.6 million GEL), and is defined at 90.6% for the 9-month adjusted plan (555.5 million GEL). The indicated performance lags behind the same indicator of the previous year by 56.8 million GEL (by 10.1%), and compiles – 69.2% of an annual plan. 2022 9-month expenses of **“subsidies”** were mainly addressed towards the following directions: 148.0 million GEL was addressed on the program of the Ministry of Environmental Protection and Agriculture of Georgia – on **“Common Agro Project”** (program code 31 05) and 18.0 million

GEL on the program of the same ministry – on “Modernization of Irrigation Systems” (program code 31 06). 110.9 million GEL was addressed on program of Ministry of Culture, Sport and Youth of Georgia – on “Development and Popularization of Mass and High Achievements in Sports” (program code 33 07). 81.8 million GEL was addressed on program of the Ministry of Economy and Sustainable Development of Georgia – on “Development of Entrepreneurship” (program code 24 07). 17.2 million GEL was addressed on “Patriarchate of Georgia” (program code 45 00). 19.1 million GEL was addressed on program of the Ministry of Education and Science – on “Pre-school and General Education” (program code 32 02). 15.0 million GEL on the program of the same ministry – on “Support to Scientific Research and Studies” (program code 32 05) and 13.4 million GEL – on “Vocational Education” (program code 32 03). 16.5 million GEL was addressed on program of the Ministry of Regional Development and Infrastructure of Georgia – on “Solid Waste Management Program” (program code 25 05) and 13.6 million GEL on the program of the same ministry – on “Measures for the Improvement of Road Infrastructure” (program code 25 02).

The performance of 9-month “Grants” amounted to – 641.8 million GEL, toward 9-month approved as well as 9-month adjusted plans stand out with the lowest performance level and correspondingly amounts to - 89.4% and 88.3%. The indicator of 9-month performance exceeds the same indicator of previous year by 110.5 million GEL (by 20.8%) and amounts to 56.0% of the annual plan. The expenses from grants were mainly incurred on “Transfers for autonomous republics and municipalities” (program code 55 04) – with the amount of 387.2 million GEL, On “LEPL – Public Broadcaster” (program code 42 00) – 61.6 million GEL. On program of the Ministry of Economy and Sustainable Development of Georgia “Development of Entrepreneurship” (program code 24 07) – 44.5 million GEL. On programs of the Ministry of Education and Science of Georgia: 18.1 million GEL on “Pre-school and General Education” (program code 32 02) and 16.6 million GEL on “Support to Scientific Research and Studies” (program code 32 05). On program of the Ministry of Environmental Protection and Agriculture of Georgia – “Environmental Protection and Agriculture Development Program” (program code 31 01) – 18.4 million GEL. 42.8 million GEL on General-State Expenditures under program code - Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program (55 14). 18.6 million GEL on the program of the Ministry of Regional Development and Infrastructure – “Rehabilitation of Regional and Municipal Infrastructure” (program code 25 03).

As to the current and capital purpose grants, from the execution of 2022 9-month “grants” (641.8 million GEL) – 218.8 million GEL represents the current grant, whereas – 423.0 million GEL represents the capital grants.

The diagram below represents the execution of 2012-2022 9-month current and capital grants.

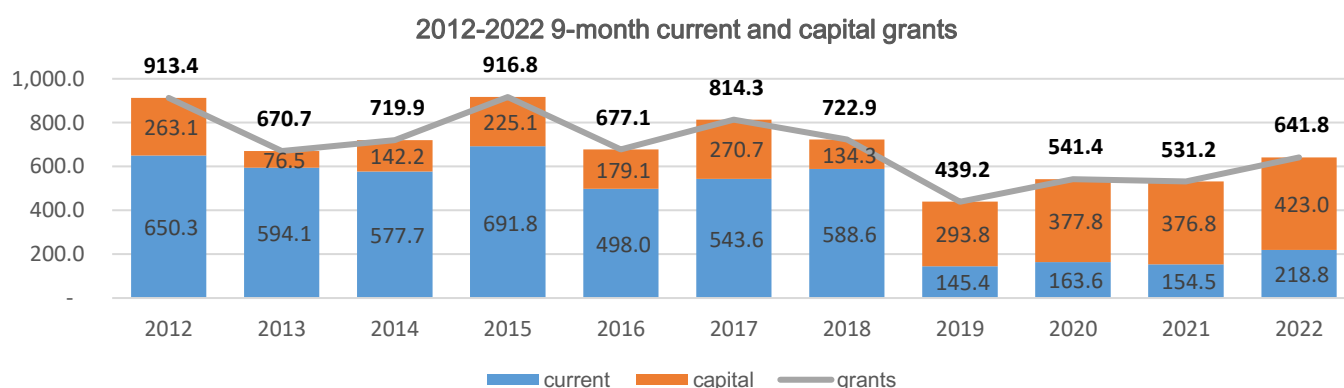


Diagram 27: 2012-2022 9-month current and capital grants (million GEL).

Nearly half (42.3%) of the execution of expenses goes to the execution of „**Social benefits**“ (4,496.7 million GEL), compiling 76.6% of annual plan. The execution of noted indicator is defined at 100.5% towards 9-month approved plan, whereas, “Social benefits” stand out with the highest performance level towards the 9-month adjusted plan with (99.6%). 9-month indicator of “social benefits” exceed the same indicator of 9-month of 2021 by 73.6 million GEL (by 1.7%). The great share from “social benefits” goes to social protection of population (3,063.1 million GEL), public health care (1,176.2 million GEL), and on co-financing cumulative pension schemes (208.0 million GEL).

The diagram below represents the execution of “social benefits” and its share in 2012-2022 9-month State Budget total expenditure and expenses.

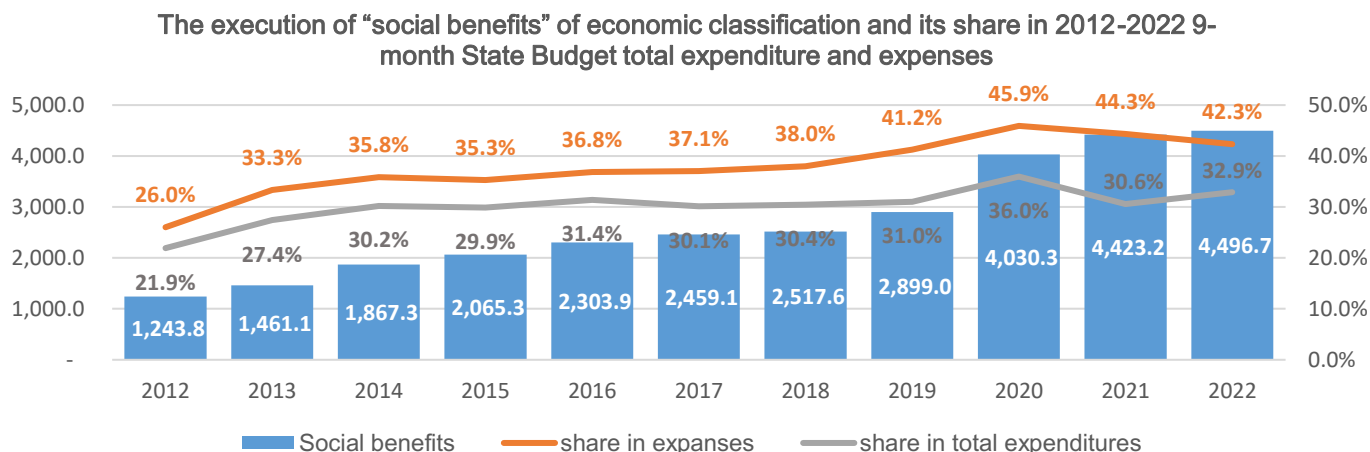


Diagram 28: The execution of “social benefits” of economic classification and its share in 2012-2022 9-month State Budget total expenditure and expenses (million GEL, %).

As represented on the diagram – the execution of “social benefits” in 2012-2022 9-month stand out with growth trend and reaches its maximum by 2022. Compared to 9-month of 2012, the execution of 2022 9-month has increased by 3.6-times. As to its share in total expenditures and expenses – the mentioned indicator stood out with growth trend, whereas, by 2022, the share in expenses has decreased – by 42.3% and share in total expenditures has increased by – 32.9%.

In 9-month of 2022 expenses incurred by “other expenses” (1,788.9 million GEL) is defined at 95.2% in accordance with 9-month approved plan (1,879.0 million GEL), however, this indicator amounts to 97.1% of the adjusted plan (1,841.8 million GEL) and 72.8% of the annual plan (2,458.7 million GEL). Exceeding the same indicator of the previous year by 341.1 million GEL (23.6%). In January-September 2022, 765.6 million GEL from “other expenses” was addressed to financing the pupils’ vouchers expenses and 708.7 million GEL - was addressed to capital transfers, which are not classified elsewhere.

The diagram below represents 2012-2022 9-month economic classification of the information on current and capital transfers shifted by other expenses.

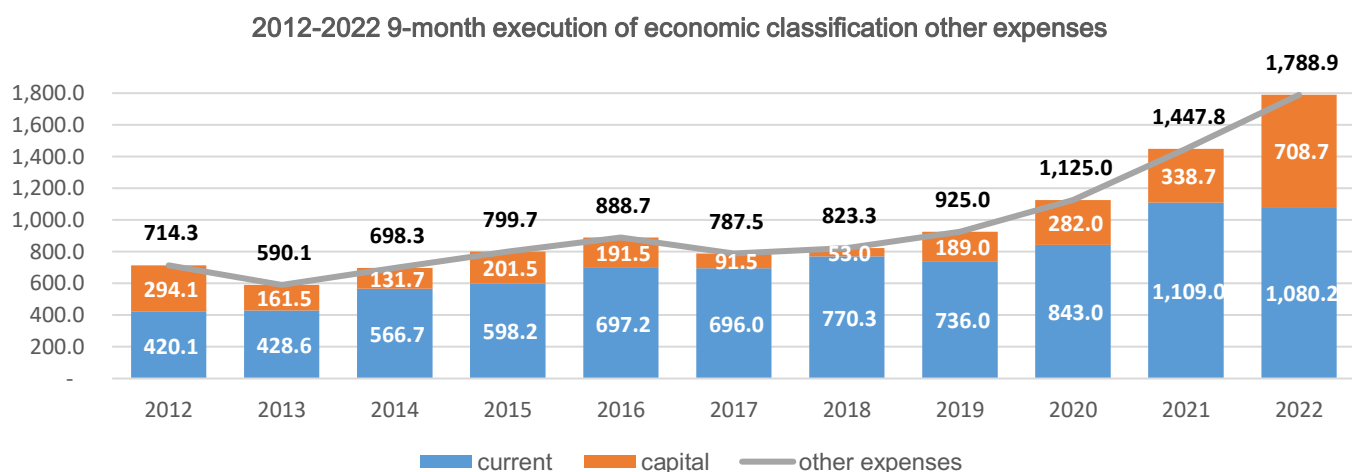


Diagram 29: 2012-2022 9-month execution of economic classification of other expenses (million GEL).

As to the **expenses of State Budget according to months**, the average indicator of execution of 2022 9-month expenses are defined at – 1,180.4 million GEL, what exceeds the average indicator of previous year’s same period by – 72.0 million GEL (by 6.5%), however, lags behind the average indicator of 2021 by – 2.8 million GEL (by 0.2%). In 9-month of 2021 the highest indicator of expenses execution was stated in July – with the amount of 1,359.5 million GEL.

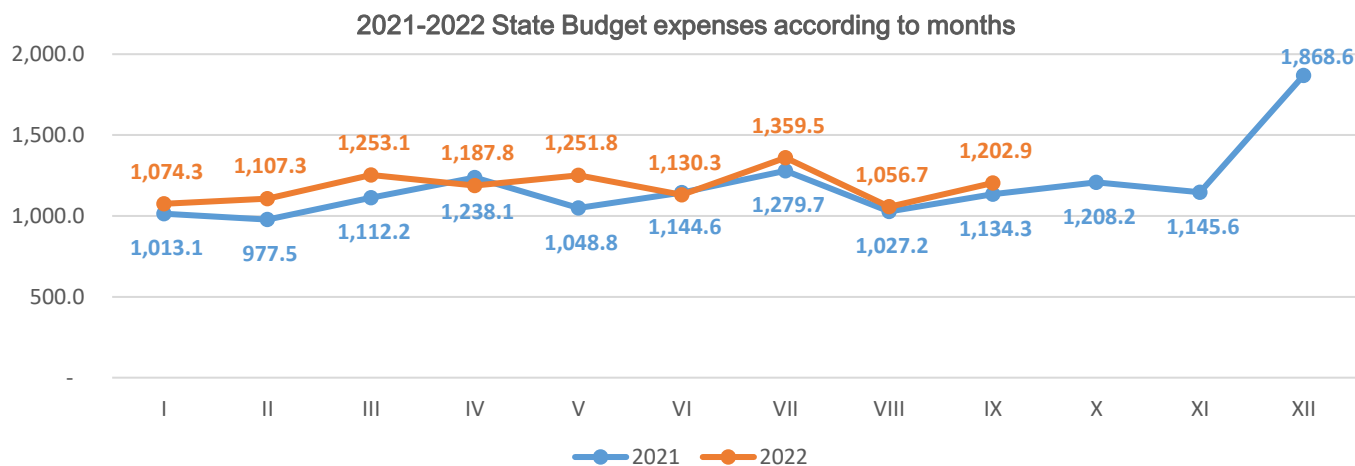


Diagram 30: 2021-2022 State Budget expenses according to months (million GEL).

### Acquisitions of Nonfinancial Assets

The execution of **Acquisitions of nonfinancial assets** - 2,117.3 million GEL stands out with good performance level towards both, 9-month adjusted plan (2,104.6 million GEL), and 9-month approved plan (2,152.1 million GEL), correspondingly, compiling 100.6% and 98.4%. The execution of acquisitions of nonfinancial assets of 2022 9-month is 69.2% of annual plan, though it exceeds the same indicator of previous year by 369.5 million GEL (by 21.1%). The great share of expenditures goes to the measures to improve transportation infrastructure (1,273.2 million GEL), on rehabilitation of regional and municipal Infrastructure (314.9 million GEL), on development of defense capability (120.5 million GEL), on Infrastructure development of the Ministry of Defence of Georgia (71.7 million GEL) and on the construction and rehabilitation of general education Infrastructure (64.1 million GEL).

As to the performance of acquisitions of nonfinancial assets according to components in 2022 9-month, the main share goes on execution of main assets. Namely, from the performance of 2022 9-month (2,117.3 million GEL) 2,077.7 million GEL was addressed to main assets, 1.0 million GEL to material supplies, 0.3 million GEL on values and 38.3 million GEL to non-derivative assets.

The diagram below represents the performance of acquisitions of nonfinancial assets according to components in 9-month of 2012-2022.

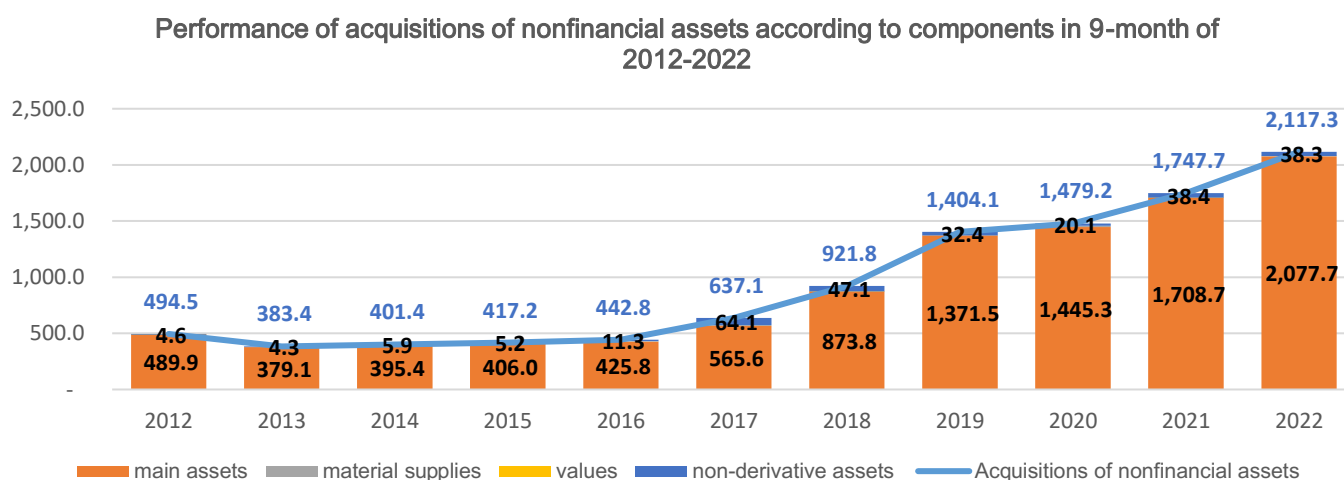


Diagram 31: Performance of acquisitions of nonfinancial assets according to components in 9-month of 2012-2022 (million GEL).

As to the execution of acquisitions of nonfinancial assets according to months, 2022 9-month average indicator compiles 235.3 million GEL, exceeding the average indicator of the same time of previous year by 41.1 million GEL (by 21.1%), and exceeds the average indicator of 2021 by 23.2 million GEL (11.0%). The highest indicator of 2022 9-month acquisitions of nonfinancial assets was attested in September – with the amount of 478.6 million GEL.

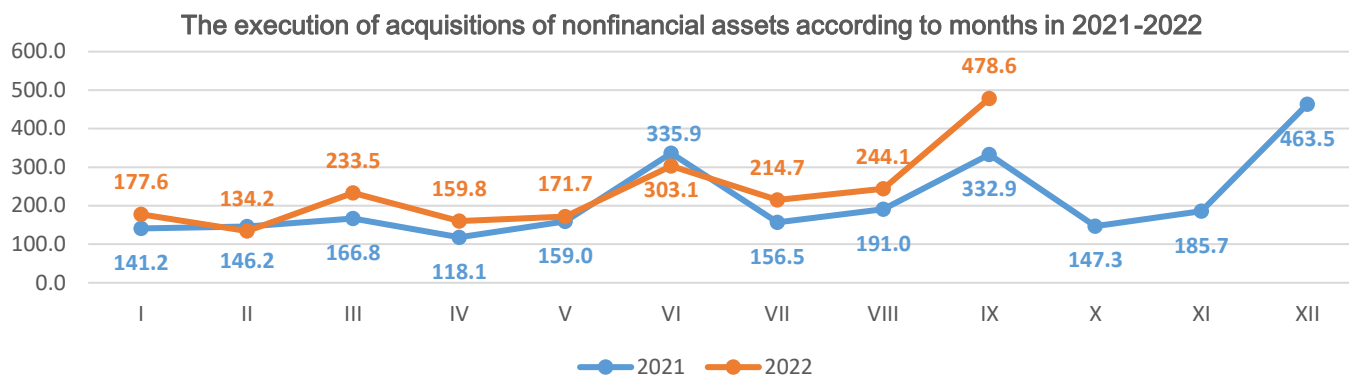


Diagram 32: The execution of acquisitions of nonfinancial assets according to months in 2021-2022 (million GEL).

## Acquisitions of Financial Assets

**Acquisitions of financial assets** – 154.7 million GEL, stand out with low performance level towards the 9-month adjusted (218.1 million GEL) as well as to 9-month approved plan (202.3 million GEL) and correspondingly, reaches 70.9% and 76.5%. Whereas the performance of indicated component reaches 33.7% of annual plan (459.0 million GEL). 9-month execution goes to loans of the programs issued by the Ministry of Economy and Sustainable Development of Georgia – to the program of “Development of Power Transmission Grids of Systemic Importance” (program code 24 14) with the amount of 41.9 million GEL. On loans issued in frames of program of the same Ministry - Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU) (program code 24 19) with the amount of 3.2 million GEL. Loans of the program issued by the Ministry of Regional development and Infrastructure – “Rehabilitation and Recovery of Water Supply Infrastructure” (program code 25 04) with the amount of 65.1 million GEL. On loans issued in frames of program of the same Ministry – “Solid Waste Management Program” (program code 25 05) with the amount of 3.9 million GEL. On loans issued in frames of Transfers for autonomous republics and municipalities (program code 55 04) for the Autonomous Republic of Adjara with the amount of 20.0 million GEL, and 20.7 million GEL on loans issued in frames of expenditure of general state importance financed by donors.

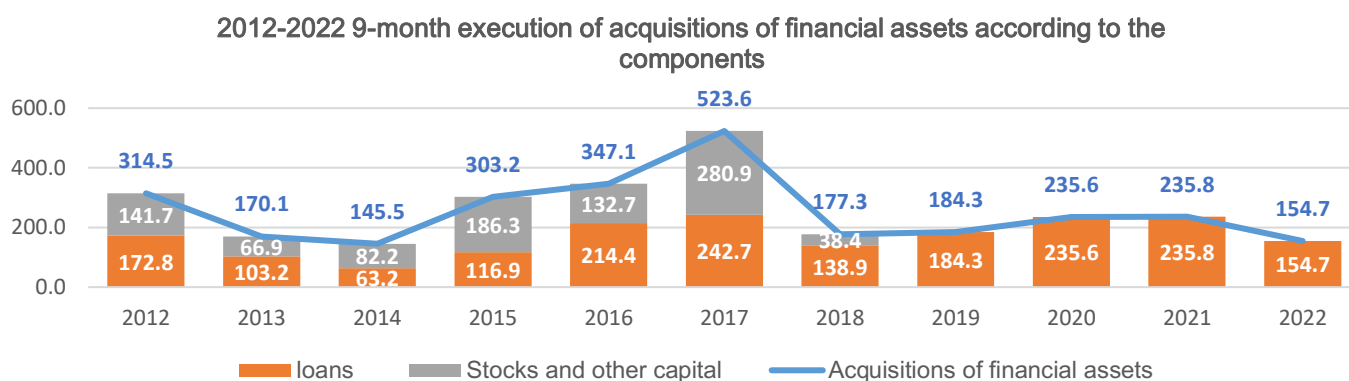


Diagram 33: 2012-2022 9-month execution of acquisitions of financial assets according to the components (million GEL).

## Reductions of Liabilities

**Reductions of liabilities** (768.7 million GEL) indicator performance level in point of 9-month approved plan and adjusted plan correspondingly amounts to 86.2% and 96.4%. The indicated execution amounts to 62.1% of annual plan. The great share of mentioned indicators goes to the coverage of external state liabilities with the amount of – 733.8 million GEL. In 2022 9-month execution of reductions of liabilities lags behind the previous year’s 9-month indicator by 1,731.4 million GEL (by 69.3%). (For detailed information see – “Expenditures of General State Importance”).

	9-month performance	performance towards 9-month approved plan	performance towards 9-month adjusted plan	Performance towards the annual plan
<b>Reductions of Liabilities</b>	<b>768.7</b>	<b>86.2%</b>	<b>96.4%</b>	<b>62.1%</b>
External	733.8	85.7%	96.2%	61.5%
Domestic	34.9	98.9%	100.0%	80.6%

Table 8: The execution of 2022 9-month reductions of liabilities (million GEL, %)

## Functional Classification of Expenses and Nonfinancial Assets<sup>8</sup>

**Functional Classification of expenses and nonfinancial assets** of 2022 State Budget of Georgia is defined with the amount of 17,475.1 million GEL; 9-month approved plan is defined at 12,972.1 million GEL, whereas 9-month adjusted budget is defined at 13,050.3 million GEL. In January-September, execution of State Budget according to functional classification of expenses and nonfinancial assets amounted to 12,740.7 million GEL (98.2% of 9-month approved plan and 97.6% of 9-month adjusted plan and 72.9% of annual plan), the diagram below represents the execution of State Budget expenses and nonfinancial asset classification in functional frame:

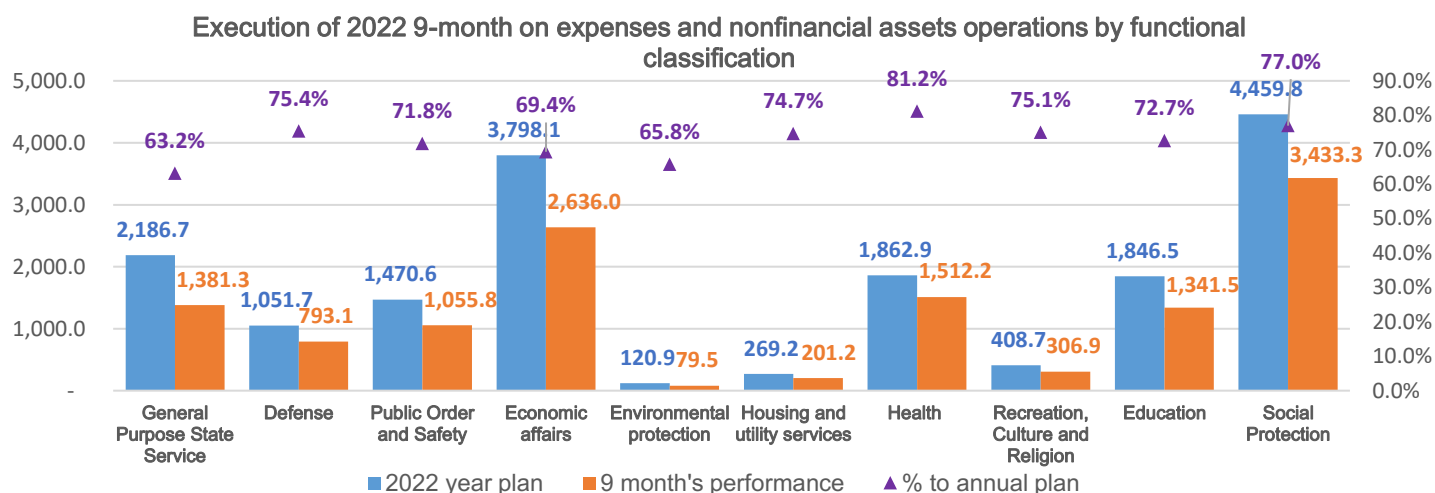


Diagram 34: Execution of 2022 9-month on expenses and nonfinancial assets operations by functional classification (million GEL).

As represented in the diagram of functional classification, in 2022 9-month State Budget allocations were addressed to the four main directions: Social Protection, Economic affairs, Health and General Purpose State Service. Furthermore, it needs to be mentioned that four main components of 9-month of 2020-2021 are the abovementioned directions according to capacity, whereas, four main components of 9-month of 2017-2019 comprised "Education", instead of "Health". "Health" occupied 5<sup>th</sup>- 6<sup>th</sup> positions according to their capacity between the directions in 2017-2019 9-month. Moreover, it needs to be mentioned, that in 2012-2021 9-month period average indicator of total expenditures in direction of "Health" amounted to 765.0 million GEL, whereas, the noted indicator amounted to 1,512.2 million GEL in 9-month of 2022.

The diagram below represents 2012-2022 9-month State Budget of Georgia's execution according to classification of expenses and nonfinancial assets in functional frame:

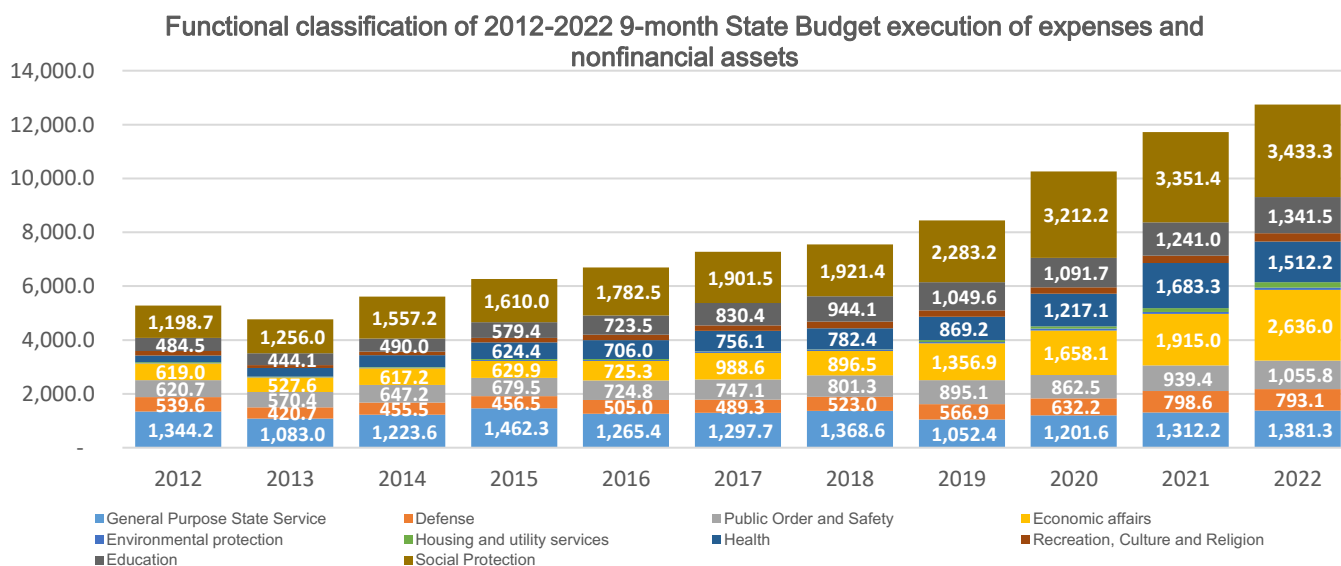


Diagram 35: Functional classification of 2012-2022 9-month State Budget execution of expenses and nonfinancial assets (million GEL).

<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.

From the incurred total expenditures of 2022 9-month functional classification of expenses and nonfinancial assets (12,740.7 million GEL) – 70.3% goes to the four main directions mentioned above (Social Protection, Economic Affairs, Health and General Purpose State Service). In 9-month of 2012-2022, the indicated main directions were defined with growth trend, besides several exceptions. The diagram below represents the execution of mentioned directions in 9-month of 2012-2022:

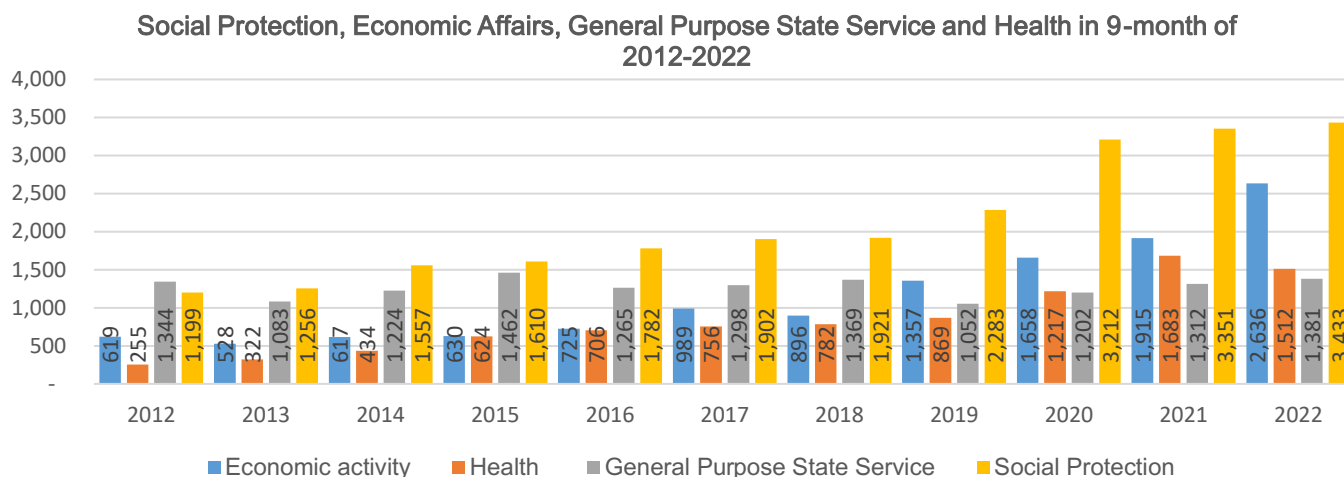


Diagram 36: Social Protection, Economic Affairs, Education and Health in 9-month of 2012-2022 (million GEL).

### Expenditures of General State Importance

According to the law of Georgia “on State Budget of Georgia 2022” the approved total amount of planned **Expenditures of general-state importance** was defined on the level of 3,464.7 million GEL, from which – “External state debt service and repayments” (program code 55 01) has the greatest amount – 1,430.0 million GEL; 565.0 million GEL is for “Domestic state debt service and repayments” (program code 55 02); “Regional Project Development Fund of Georgia” (program code 55 07) – 300.0 million GEL; 277.0 million GEL on “Transfers for autonomous republics and municipalities” (program code 55 04), 260.0 million GEL on – “Co-financing Cumulative Pension Schemes” (program code 55 11) and 323.9 million GEL on “General-State Expenditures Financed by Donors” (program code 55 13).

9-month approved and adjusted plans of “**External state debt service and repayments**” accordingly amount to – 1,027.9 million GEL and 925.6 million GEL. The execution compiled 888.6 million GEL, 86.4% of 9-month approved plan and 96.0% of the 9-month adjusted plan, and 62.1% of an annual plan. From the indicated execution – 728.5 million GEL was addressed to the coverage of external state debt, whereas 160.0 million GEL was addressed to the coverage of the service (interest).

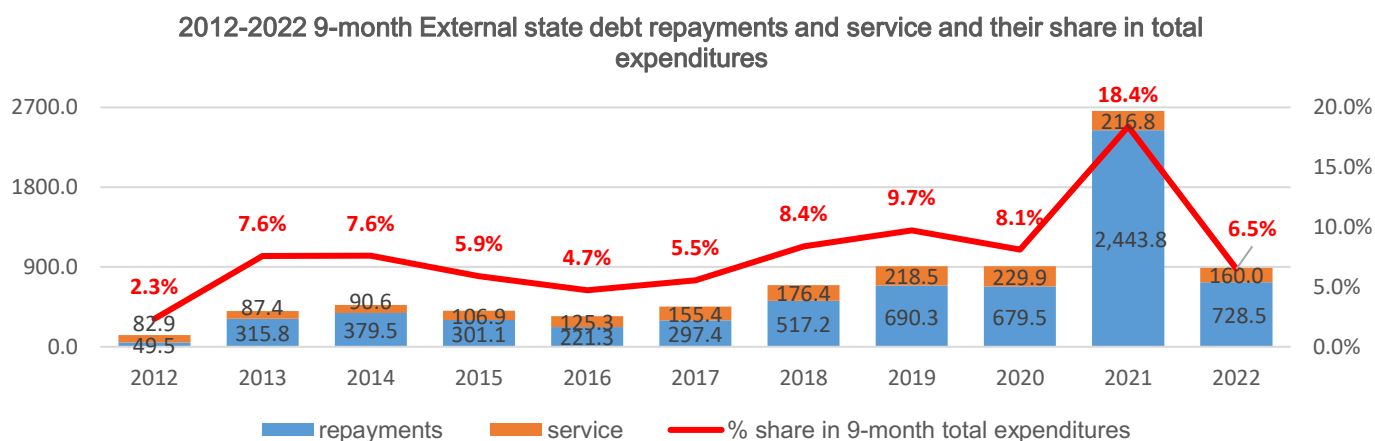


Diagram 37: 2012-2022 9-month External state debt repayments and service and their share in total expenditures (million GEL, %).

“**Domestic state debt service and repayments**” 9-month approved as well as adjusted plans amounted to – 442.0 million GEL. The execution compiled 439.9 million GEL – 99.5% of 9-month approved and adjusted plans and 77.9% of an annual plan. 32.0 million GEL was addressed to the coverage of domestic state debt, whereas – 407.9 million GEL – was addressed to the coverage of service (interest).

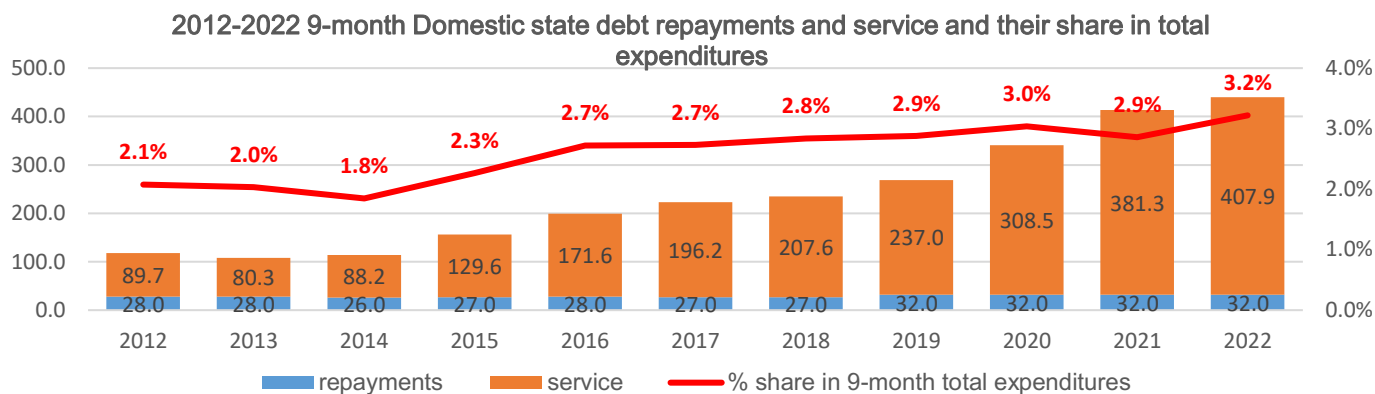


Diagram 38: 2012-2022 9-month Domestic state debt repayments and service and their share in total expenditures (million GEL, %).

In January-September 2022 – the execution of “**Regional Project Development Fund of Georgia**” amounted to – 196.9 million GEL. Addressed to the sub-program with the accordance of the legal acts - “Transfers for Municipalities” (program code 55 04 02).

The diagram below represents the information on 2012-2022 approved plan and 9-month assimilation on the “Regional Project Development Fund of Georgia”:

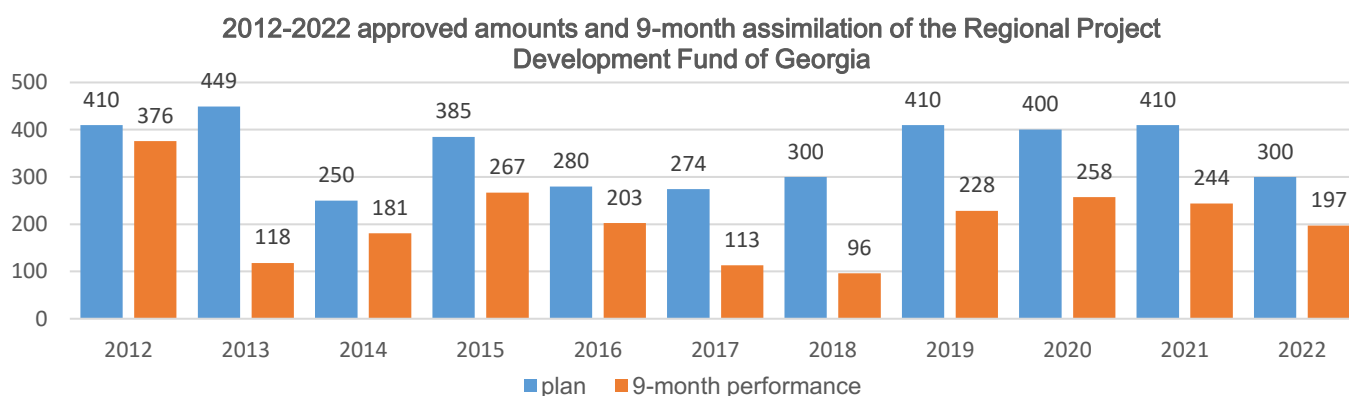


Diagram 39: 2012-2022 approved amounts and 9-month assimilation of the Regional Project Development Fund of Georgia (million GEL).

The execution of “**co-financing cumulative pension schemes**” amounted to 208.0 million GEL in the reporting period. 80.0% of annual plan. 106.7% of 9-month approved plan (195.0 million GEL) and 100.0% of 9-month adjusted plan (208.0 million GEL).

The execution of “**General-State Expenditures Financed by Donors**” 9-month of 2022 amounted to 25.9 million GEL, from which 3.8 million GEL was addressed on project – “Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)”, 20.1 million GEL on project - “Tbilisi Solid Waste Management”, 1.9 million GEL on “Housing Cities Investment Program - Tbilisi Municipality City Hall (ADB)” and 0.1 million GEL on “Batumi Bus Project (E5P, EBRD)”.

The execution of “**Transfers for Autonomous Republics and Municipalities (program code 55 04)**” was defined at 407.2 million GEL in January-September 2022 (95.8% of 9-month adjusted plan), from which 20.0 million GEL is loans issued to the Autonomous Republic of Adjara in frames of component of acquisitions of financial assets. However, 387.2 million GEL represents transfers to be transferred to Autonomous Republics and Municipalities and with the capital grants rendered from program codes - “Housing Cities Investment Program - Tbilisi Municipality City Hall (ADB) (program code 55 13 05)”, “Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program” (program code 55 14) and “Tbilisi Solid Waste Management (program code 55 13 03)” – totally amounted to – 431.7 million GEL. From which 240.8 million GEL is capital transfers, 180.8 million GEL is special transfers and 10.1 million GEL is targeted transfer.

It is important to analyze the performance of total expenditures of General State Importance of – “Government Reserve Fund of Georgia” and “Mountainous Community Development Fund” for the 9-month of 2022.

The approved amount of – **“Government Reserve Fund of Georgia”** is defined with the amount of 55.0 million GEL and in similarly to the **“Regional Project Development Fund of Georgia”** was apportioned to the several measures, on the grounds of legal acts. 2022 9-month performance of abovementioned fund was defined by 16.6 million GEL, from which the applications were made in frames of the following programs/sub-programs: 5.8 million GEL on – **“Government Administration of Georgia”** (program code 04 00); 2.5 million GEL – on **“Measures for Holding Elections** (program code 06 04)”; 1.9 million GEL – on **“Management of Defence”** (program code 29 01); 1.4 million GEL – on **“Development of Public Policy and Program Management of Culture, Sports and Youth”** (program code 33 01); 0.9 million GEL – on **“Development and management of policies in the field of IDPs from the occupied territories and in the field of labour, health and social protection** (program code 27 01 01)”; 1.2 million GEL – on **“Foreign Policy Planning and Management** (program code 28 01 01); 0.9 million GEL – on **“Prosecutor's Office of Georgia”** (program code 21 01); 0.7 million GEL on – on **“Funding of the Religious Organizations”** (program code 50 02); 0.4 million GEL – on **“Office of the State Minister of Georgia for Reconciliation and Civic Equality”** (program code 22 01); 0.3 million GEL – on **“Administration of the President of Georgia”** (program code 02 00); 0.2 million GEL – on **“Transfers for municipalities** (program code 55 04 02)”; 0.2 million GEL on – **“Provision Of Medical Services to The Population In Priority Areas** (program code 27 03 03); 0.2 million GEL on – **“Central Office of the Ministry of Justice of Georgia** (program code 26 01 01)”; and 5.0 thousand GEL – on **“Management of Public Finances”** (program code 23 01).

The diagram below represents the information on 2012-2022 approved amount and on 9-month assimilation on – **“Government Reserve Fund of Georgia”**:

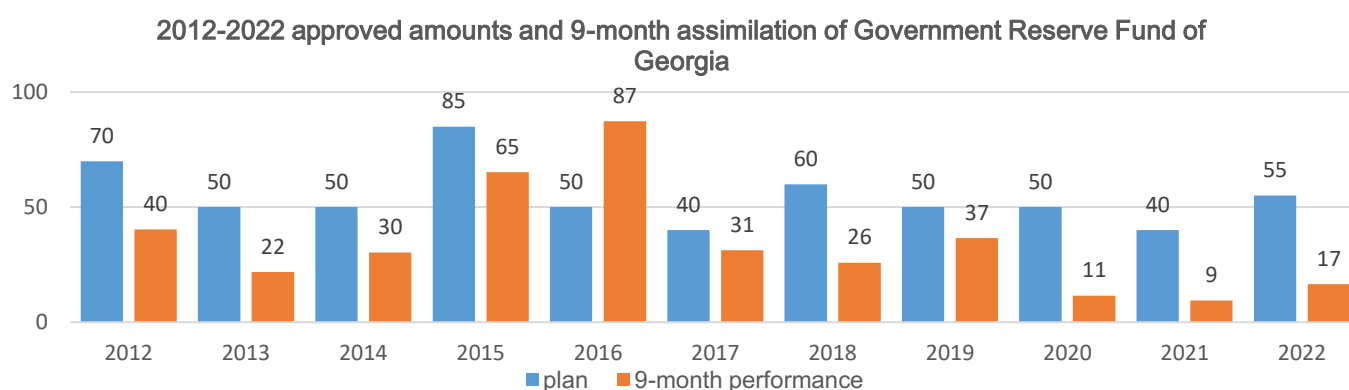


Diagram 40: 2012-2022 approved amounts and 9-month assimilation of Government Reserve Fund of Georgia (million GEL).

As to the **“Mountainous Community Development Fund”** – its approved amount is defined with 20.0 million GEL. The performance of the fund mentioned above was defined at 8.1 million GEL in 9-month of 2022, Which was apportioned on different measures on the grounds of legal acts. The applications were made in frames of the following sub-programs: 5.6 million GEL – on **“Transfers for municipalities”** (program code 55 04 02); 1.5 million GEL – on **“Co-financing project for processing and storage enterprises”** (program code 31 05 06); 0.7 million GEL on – **“Agro Insurance** (program code 31 05 03) and 0.4 million GEL on – **“Plant the future”** (program code 31 05 04).

The diagram below represents the information on 2016-2022 approved amounts and 9-month assimilation of Mountainous Community Development Fund:

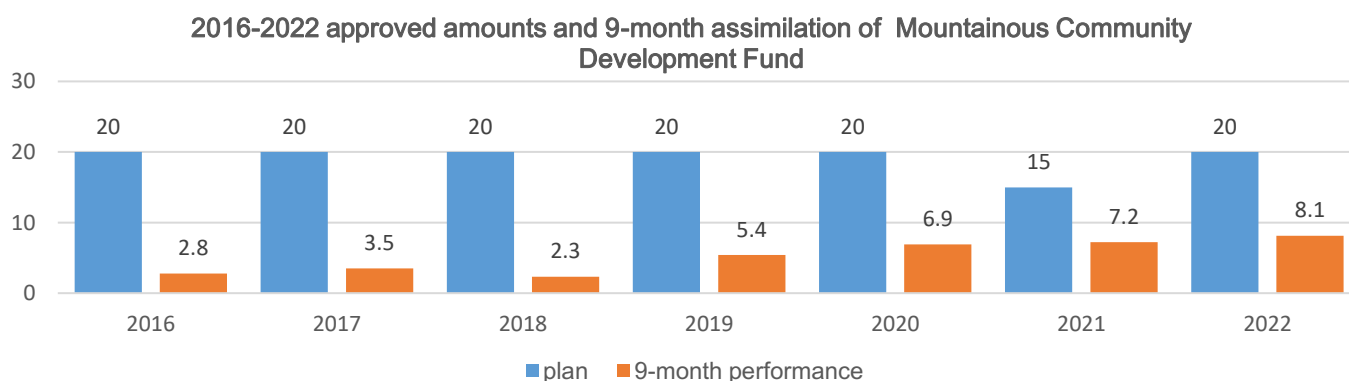


Diagram 41: 2016-2022 approved amounts and 9-month assimilation of Mountainous Community Development Fund (million GEL).

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

## Net change in the stock of cash

At the beginning of 2022, the adjusted State Budget balance amounted to 881.4 million GEL. Considering the January-September net accumulation in the stock of cash, by October 1<sup>st</sup> of 2022, state budget balance amounted to 1,218.9 million GEL. In the reporting period **the net change (accumulation) in the stock of cash amounted to 337.5 million GEL**. Namely:

- State Budget total revenues plan of 2022 9-month was defined at 13,712.3 million GEL, whereas 9-month State Budget total expenditures' plan was defined at 14,066.0 million GEL. Correspondingly, 9-month plan taken into account, net application in the stock of cash was defined at 353.7 million GEL.
- The high indicator of total revenues mobilization was attested in January-September 2022 – by 289.3 million GEL more than 9-month plan, whereas in total expenditures – compared to 9-month plan – the indicator lagged behind by 401.9 million GEL. Correspondingly, in 9-month of 2022, the net accumulation in the stock of cash was defined at 337.5 million GEL instead of net application with the amount of 353.7 million GEL.

The diagram below represents 2012-2022 9-month net change in the stock of cash.

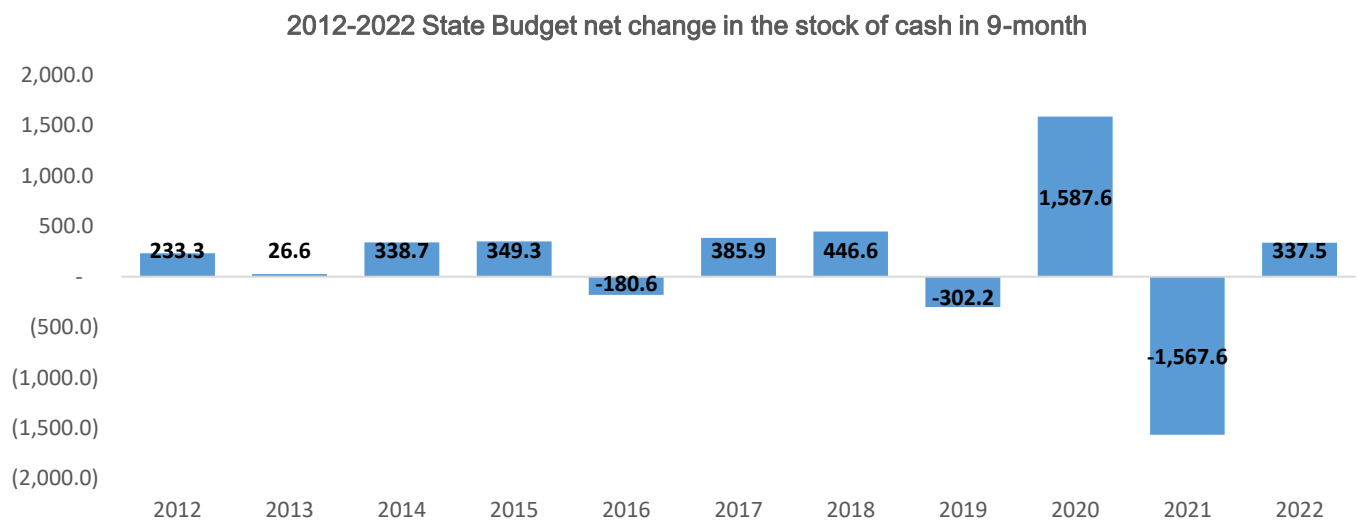


Diagram 42: 2012-2022 State Budget net change in the stock of cash in 9-month (million GEL).

## Gross Operating Balance and Net Lending/Net Borrowing Balance

As to the gross operating and net lending/net borrowing balance, in January-September 2022, the State Budget **gross operating balance** amounted to 869.8 million GEL, whereas the **net lending/net borrowing balance** amounted to -1,091.8 million GEL. In 9-month of 2012-2022 in nominal expression the highest index of State Budget deficit (negative indicator of net lending/net borrowing balance) was attested in 2021, what is connected with the increased incurred expenditures from the expenses and acquisitions of nonfinancial assets, compared to previous years.

The diagram below represents State Budget gross operating balance and net lending/net borrowing balance in 2012-2022 9-month.

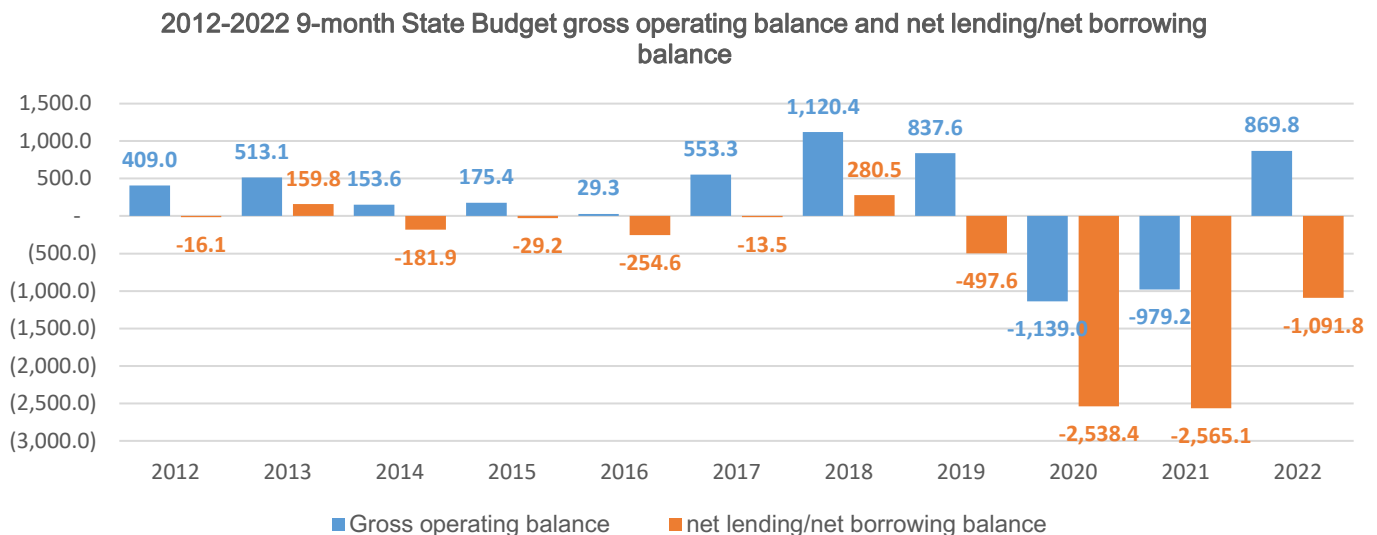


Diagram 43: 2012-2022 9-month State Budget gross operating balance and net lending/net borrowing balance (million GEL).

## Used Data Sources:

- 2012-2022 State Budget 9-month performance reviews, represented in the Parliament of Georgia, made by the Ministry of Finance of Georgia;
- Information of the Treasury Service of the Ministry of Finance of Georgia on 2012-2022 January-September State Budget Total Revenues, Total Expenditures, Net change in the stock of cash and on Net lending/Net borrowing balance;
- Information of the Treasury Service of the Ministry of Finance of Georgia on 2021-2022 January-September Total revenues of Consolidated Budget of Georgia.

# Annexes

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

Title	9-month performance 2020 year	9-month performance 2021 year	2022 plan	9-month approved plan 2022*	9-month adjusted plan 2022	9-month performance 2022	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2022 y. / 9-month performance 2021 y.	
										Distinction	% alternation
<b>Total Revenues</b>	<b>12,793.7</b>	<b>12,891.4</b>	<b>19,362.6</b>	<b>13,712.3</b>	<b>13,712.3</b>	<b>14,001.5</b>	<b>72.3%</b>	<b>102.1%</b>	<b>102.1%</b>	<b>1,110.1</b>	<b>8.6%</b>
<b>Revenues</b>	<b>7,638.6</b>	<b>8,996.2</b>	<b>14,560.4</b>	<b>10,739.5</b>	<b>10,739.5</b>	<b>11,493.2</b>	<b>78.9%</b>	<b>107.0%</b>	<b>107.0%</b>	<b>2,497.0</b>	<b>27.8%</b>
Taxes	6,973.6	8,086.1	13,423.7	9,925.9	9,925.9	10,288.2	76.6%	103.7%	103.7%	2,202.1	27.2%
Income tax	2,221.6	2,517.5	4,300.0	3,211.0	3,211.0	3,446.1	80.1%	107.3%	107.3%	928.6	36.9%
Profit tax	744.3	790.9	1,620.0	1,298.0	1,298.0	1,560.7	96.3%	120.2%	120.2%	769.8	97.3%
VAT	2,796.4	3,513.7	5,398.7	3,909.9	3,909.9	4,372.1	81.0%	111.8%	111.8%	858.4	24.4%
Excise tax	1,073.8	1,277.6	1,890.0	1,305.0	1,305.0	1,401.5	74.2%	107.4%	107.4%	123.9	9.7%
Import tax	55.5	60.8	85.0	59.0	59.0	87.0	102.4%	147.5%	147.5%	26.2	43.1%
Other taxes	82.0	-74.4	130.0	143.0	143.0	-579.2	-445.5%	-405.0%	-405.0%	-504.7	678.2%
Grants	121.6	312.9	341.8	198.8	198.8	290.0	84.9%	145.9%	145.9%	-22.8	-7.3%
Other Revenues	543.5	597.2	795.0	614.8	614.8	915.0	115.1%	148.8%	148.8%	317.8	53.2%
<b>Disposals of nonfinancial assets</b>	<b>79.7</b>	<b>161.8</b>	<b>300.0</b>	<b>194.0</b>	<b>194.0</b>	<b>155.7</b>	<b>51.9%</b>	<b>80.2%</b>	<b>80.2%</b>	<b>-6.2</b>	<b>-3.8%</b>
<b>Disposals of financial assets (Except of net application in the stock of cash)</b>	<b>114.8</b>	<b>81.6</b>	<b>150.0</b>	<b>96.0</b>	<b>96.0</b>	<b>104.6</b>	<b>69.7%</b>	<b>108.9%</b>	<b>108.9%</b>	<b>23.0</b>	<b>28.2%</b>
<b>Incurrence of liabilities</b>	<b>4,960.5</b>	<b>3,651.8</b>	<b>4,352.2</b>	<b>2,682.7</b>	<b>2,682.7</b>	<b>2,248.1</b>	<b>51.7%</b>	<b>83.8%</b>	<b>83.8%</b>	<b>-1,403.7</b>	<b>-38.4%</b>
External	3,370.4	4,296.8	3,052.2	1,386.7	1,386.7	1,340.8	43.9%	96.7%	96.7%	-2,956.0	-68.8%
Domestic	1,590.1	-645.0	1,300.0	1,296.0	1,296.0	907.3	69.8%	70.0%	70.0%	1,552.3	-240.7%
<b>Total Expenditure</b>	<b>11,206.0</b>	<b>14,459.1</b>	<b>19,171.1</b>	<b>14,066.0</b>	<b>14,066.0</b>	<b>13,664.1</b>	<b>71.3%</b>	<b>97.1%</b>	<b>97.1%</b>	<b>-795.0</b>	<b>-5.5%</b>
<b>Expenses</b>	<b>8,777.6</b>	<b>9,975.4</b>	<b>14,415.3</b>	<b>10,819.9</b>	<b>10,945.7</b>	<b>10,623.5</b>	<b>73.7%</b>	<b>98.2%</b>	<b>97.1%</b>	<b>648.1</b>	<b>6.5%</b>
Compensation of Employees	1,125.7	1,200.5	1,834.4	1,383.8	1,335.9	1,302.5	71.0%	94.1%	97.5%	102.0	8.5%
Use of Goods and Services	1,033.5	1,214.4	1,613.9	1,242.4	1,391.9	1,322.4	81.9%	106.4%	95.0%	108.0	8.9%
Interest	538.5	598.4	765.0	585.3	578.2	568.0	74.2%	97.0%	98.2%	-30.4	-5.1%
Subsidies	383.2	559.9	727.3	536.6	555.5	503.2	69.2%	93.8%	90.6%	-56.8	-10.1%
Grants	541.4	531.2	1,145.0	717.8	727.0	641.8	56.0%	89.4%	88.3%	110.5	20.8%
Social Benefits	4,030.3	4,423.2	5,870.8	4,475.1	4,515.4	4,496.7	76.6%	100.5%	99.6%	73.6	1.7%
Other Expenses	1,125.0	1,447.8	2,458.7	1,879.0	1,841.8	1,788.9	72.8%	95.2%	97.1%	341.1	23.6%
<b>Acquisitions of nonfinancial assets</b>	<b>1,479.2</b>	<b>1,747.7</b>	<b>3,059.8</b>	<b>2,152.1</b>	<b>2,104.6</b>	<b>2,117.3</b>	<b>69.2%</b>	<b>98.4%</b>	<b>100.6%</b>	<b>369.5</b>	<b>21.1%</b>
<b>Acquisitions of financial assets (Except of net accumulation in the stock of cash)</b>	<b>235.6</b>	<b>235.8</b>	<b>459.0</b>	<b>202.3</b>	<b>218.1</b>	<b>154.7</b>	<b>33.7%</b>	<b>76.5%</b>	<b>70.9%</b>	<b>-81.2</b>	<b>-34.4%</b>
<b>Reductions of liabilities</b>	<b>713.6</b>	<b>2,500.1</b>	<b>1,237.0</b>	<b>891.7</b>	<b>797.6</b>	<b>768.7</b>	<b>62.1%</b>	<b>86.2%</b>	<b>96.4%</b>	<b>-1,731.4</b>	<b>-69.3%</b>
External	679.5	2,446.4	1,193.7	856.4	762.7	733.8	61.5%	85.7%	96.2%	-1,712.6	-70.0%
Domestic	34.1	53.7	43.2	35.2	34.9	34.9	80.6%	98.9%	100.0%	-18.8	-35.0%
<b>Net change in the stock of cash (+ Accumulation / - Application)</b>	<b>1,587.6</b>	<b>-1,567.6</b>	<b>191.5</b>	<b>-353.7</b>	<b>-353.7</b>	<b>337.5</b>					

\* 9-month approved plan is presented by quarterly breakdown of 2022 State Budget (The order №354 of the Minister of Finances of Georgia, December 29, 2021)

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

Title	9-month performance 2020 year	9-month performance 2021 year	2022 plan	9-month approved plan 2022	9-month adjusted plan 2022	9-month performance 2022	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2022 y. / 9-month performance 2021 y.	
										Distinction	% alternation
<b>Revenues</b>	<b>7,638.6</b>	<b>8,996.2</b>	<b>14,560.4</b>	<b>10,739.5</b>	<b>10,739.5</b>	<b>11,493.2</b>	<b>78.9%</b>	<b>107.0%</b>	<b>107.0%</b>	<b>2,497.0</b>	<b>27.8%</b>
Taxes	6,973.6	8,086.1	13,423.7	9,925.9	9,925.9	10,288.2	76.6%	103.7%	103.7%	2,202.1	27.2%
Grants	121.6	312.9	341.8	198.8	198.8	290.0	84.9%	145.9%	145.9%	-22.8	-7.3%
Other Revenues	543.5	597.2	795.0	614.8	614.8	915.0	115.1%	148.8%	148.8%	317.8	53.2%
<b>Expenses</b>	<b>8,777.6</b>	<b>9,975.4</b>	<b>14,415.3</b>	<b>10,819.9</b>	<b>10,945.7</b>	<b>10,623.5</b>	<b>73.7%</b>	<b>98.2%</b>	<b>97.1%</b>	<b>648.1</b>	<b>6.5%</b>
Compensation of Employees	1,125.7	1,200.5	1,834.4	1,383.8	1,335.9	1,302.5	71.0%	94.1%	97.5%	102.0	8.5%
Use of Goods and Services	1,033.5	1,214.4	1,613.9	1,242.4	1,391.9	1,322.4	81.9%	106.4%	95.0%	108.0	8.9%
Interest	538.5	598.4	765.0	585.3	578.2	568.0	74.2%	97.0%	98.2%	-30.4	-5.1%
Subsidies	383.2	559.9	727.3	536.6	555.5	503.2	69.2%	93.8%	90.6%	-56.8	-10.1%
Grants	541.4	531.2	1,145.0	717.8	727.0	641.8	56.0%	89.4%	88.3%	110.5	20.8%
Social benefits	4,030.3	4,423.2	5,870.8	4,475.1	4,515.4	4,496.7	76.6%	100.5%	99.6%	73.6	1.7%
Other expenses	1,125.0	1,447.8	2,458.7	1,879.0	1,841.8	1,788.9	72.8%	95.2%	97.1%	341.1	23.6%
<b>Gross operating balance</b>	<b>-1,139.0</b>	<b>-979.2</b>	<b>145.2</b>	<b>-80.4</b>	<b>-206.1</b>	<b>869.8</b>	<b>599.2%</b>	<b>-1082.0%</b>	<b>-422.0%</b>	<b>1,848.9</b>	<b>-188.8%</b>
<b>Gross investment in nonfinancial assets</b>	<b>1,399.4</b>	<b>1,585.9</b>	<b>2,759.8</b>	<b>1,958.1</b>	<b>1,910.6</b>	<b>1,961.6</b>	<b>71.1%</b>	<b>100.2%</b>	<b>102.7%</b>	<b>375.7</b>	<b>23.7%</b>
Acquisitions	1,479.2	1,747.7	3,059.8	2,152.1	2,104.6	2,117.3	69.2%	98.4%	100.6%	369.5	21.1%
Disposals	79.7	161.8	300.0	194.0	194.0	155.7	51.9%	80.2%	80.2%	-6.2	-3.8%
<b>Net Lending/Net Borrowing Balance</b>	<b>-2,538.4</b>	<b>-2,565.1</b>	<b>-2,614.7</b>	<b>-2,038.5</b>	<b>-2,116.7</b>	<b>-1,091.8</b>	<b>41.8%</b>	<b>53.6%</b>	<b>51.6%</b>	<b>1,473.3</b>	<b>-57.4%</b>
<b>Net acquisition of financial assets</b>	<b>1,708.4</b>	<b>-1,413.4</b>	<b>500.5</b>	<b>-247.5</b>	<b>-231.6</b>	<b>387.6</b>	<b>77.4%</b>	<b>-156.6%</b>	<b>-167.3%</b>	<b>1,800.9</b>	<b>-127.4%</b>
<b>Acquisitions</b>	<b>1,823.3</b>	<b>235.8</b>	<b>650.5</b>	<b>202.3</b>	<b>218.1</b>	<b>492.1</b>	<b>75.6%</b>	<b>243.3%</b>	<b>225.6%</b>	<b>256.3</b>	<b>108.7%</b>
Currency and public deposits	1,587.6	0.0	191.5	0.0	0.0	337.5	176.2%			337.5	
Loans	235.6	235.8	459.0	202.3	218.1	154.7	33.7%	76.5%	70.9%	-81.2	-34.4%
Stocks and other capital	0.0	0.0	0.0	0.0	0.0	0.0				0.0	
<b>Disposals</b>	<b>114.8</b>	<b>1,649.2</b>	<b>150.0</b>	<b>449.7</b>	<b>449.7</b>	<b>104.6</b>	<b>69.7%</b>	<b>23.3%</b>	<b>23.3%</b>	<b>-1,544.6</b>	<b>-93.7%</b>
Currency and public deposits	0.0	1,567.6	0.0	353.7	353.7	0.0		0.0%	0.0%	-1,567.6	-100.0%
Loans	114.8	79.3	150.0	96.0	96.0	103.6	69.1%	107.9%	107.9%	24.3	30.6%
Stocks and other capital	0.007	2.3	0.0	0.0	0.0	1.0				-1.3	-56.0%
<b>Net incurrence of liabilities</b>	<b>4,246.9</b>	<b>1,151.7</b>	<b>3,115.2</b>	<b>1,791.1</b>	<b>1,885.1</b>	<b>1,479.4</b>	<b>47.5%</b>	<b>82.6%</b>	<b>78.5%</b>	<b>327.7</b>	<b>28.5%</b>
<b>Incurrence</b>	<b>4,960.5</b>	<b>3,651.8</b>	<b>4,352.2</b>	<b>2,682.7</b>	<b>2,682.7</b>	<b>2,248.1</b>	<b>51.7%</b>	<b>83.8%</b>	<b>83.8%</b>	<b>-1,403.7</b>	<b>-38.4%</b>
Domestic	1,590.1	-645.0	1,300.0	1,296.0	1,296.0	907.3	69.8%	70.0%	70.0%	1,552.3	-240.7%
External	3,370.4	4,296.8	3,052.2	1,386.7	1,386.7	1,340.8	43.9%	96.7%	96.7%	-2,956.0	-68.8%
<b>Reductions</b>	<b>713.6</b>	<b>2,500.1</b>	<b>1,237.0</b>	<b>891.7</b>	<b>797.6</b>	<b>768.7</b>	<b>62.1%</b>	<b>86.2%</b>	<b>96.4%</b>	<b>-1,731.4</b>	<b>-69.3%</b>
Domestic	34.1	53.7	43.2	35.2	34.9	34.9	80.6%	98.9%	100.0%	-18.8	-35.0%
External	679.5	2,446.4	1,193.7	856.4	762.7	733.8	61.5%	85.7%	96.2%	-1,712.6	-70.0%
<b>Balance</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>					

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

Code	Title	2022 Annual plan	9-month approved plan 2022	9-month adjusted plan 2022	9-month performance 2022	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
<b>00 00</b>	<b>Total</b>	<b>19,171.1</b>	<b>14,066.0</b>	<b>14,066.0</b>	<b>13,664.1</b>	<b>71.3%</b>	<b>97.1%</b>	<b>97.1%</b>
<b>01 00</b>	<b>Parliament of Georgia and Subordinated Organizations</b>	<b>68.0</b>	<b>51.8</b>	<b>51.8</b>	<b>45.1</b>	<b>66.3%</b>	<b>87.1%</b>	<b>87.1%</b>
01 01	Legislative Operation	56.3	42.8	42.8	37.1	66.0%	86.8%	86.8%
01 01 01	Legislative, representative and supervisory activities	21.3	16.0	15.5	13.8	65.0%	86.6%	89.0%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	6.7	5.0	5.9	5.4	80.7%	107.6%	92.1%
01 01 03	Administrative support for legislative activities	28.3	21.8	21.4	17.9	63.3%	82.2%	83.7%
01 01 03 01	Administration of Legislative Activities	28.2	21.7	21.3	17.9	63.3%	82.1%	83.7%
01 01 03 02	Professional Development of the Employees	0.1	0.1	0.1	0.1	68.4%	90.5%	90.5%
01 02	Library Operation	10.2	7.8	7.8	7.0	68.8%	90.3%	90.3%
01 03	State Regulation of Heraldic Operation	0.5	0.4	0.4	0.3	62.8%	74.0%	67.4%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.1	0.8	0.7	0.6	59.3%	80.4%	84.6%
<b>02 00</b>	<b>Administration of the President of Georgia</b>	<b>8.8</b>	<b>6.8</b>	<b>7.1</b>	<b>5.9</b>	<b>66.9%</b>	<b>86.6%</b>	<b>82.9%</b>
<b>03 00</b>	<b>Office of the Business Ombudsman of Georgia</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>	<b>61.8%</b>	<b>82.2%</b>	<b>82.2%</b>
<b>04 00</b>	<b>Government Administration of Georgia</b>	<b>19.2</b>	<b>15.0</b>	<b>24.1</b>	<b>20.8</b>	<b>108.5%</b>	<b>138.6%</b>	<b>86.4%</b>
<b>05 00</b>	<b>State Audit Office</b>	<b>18.5</b>	<b>14.7</b>	<b>14.7</b>	<b>12.2</b>	<b>66.0%</b>	<b>83.2%</b>	<b>83.2%</b>
<b>06 00</b>	<b>Central Election Commission of Georgia</b>	<b>31.5</b>	<b>23.9</b>	<b>26.8</b>	<b>24.3</b>	<b>77.2%</b>	<b>101.7%</b>	<b>90.7%</b>
06 01	Development of Election Environment	16.2	12.4	12.6	11.2	69.1%	90.7%	89.4%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.4	1.2	1.0	0.8	56.7%	69.4%	81.6%
06 03	Funding of Political Parties	13.8	10.4	10.4	9.7	70.4%	93.8%	93.8%
06 04	Measures for Holding Elections	0.0	0.0	2.9	2.5			87.8%
<b>07 00</b>	<b>Constitutional Court of Georgia</b>	<b>5.0</b>	<b>3.7</b>	<b>3.7</b>	<b>3.3</b>	<b>65.9%</b>	<b>87.2%</b>	<b>87.2%</b>
<b>08 00</b>	<b>Supreme Court of Georgia</b>	<b>14.4</b>	<b>10.8</b>	<b>10.8</b>	<b>9.5</b>	<b>66.3%</b>	<b>88.4%</b>	<b>88.4%</b>
<b>09 00</b>	<b>General Courts</b>	<b>99.1</b>	<b>73.6</b>	<b>73.6</b>	<b>59.4</b>	<b>59.9%</b>	<b>80.7%</b>	<b>80.7%</b>
09 01	Development and Support of General Judiciary System	96.8	71.9	71.9	58.5	60.5%	81.4%	81.4%
09 02	Training and Retraining of Judges and Court Personnel	2.3	1.8	1.8	0.9	38.6%	51.5%	51.5%
<b>10 00</b>	<b>High Council of Justice of Georgia</b>	<b>6.8</b>	<b>5.3</b>	<b>5.3</b>	<b>3.0</b>	<b>43.9%</b>	<b>56.1%</b>	<b>56.1%</b>
<b>11 00</b>	<b>Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti</b>	<b>1.0</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>71.8%</b>	<b>95.7%</b>	<b>95.7%</b>
<b>12 00</b>	<b>Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>68.3%</b>	<b>92.9%</b>	<b>92.2%</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>0.9</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>72.0%</b>	<b>93.9%</b>	<b>93.7%</b>
<b>14 00</b>	<b>Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Sighnaghi, Kvareli Municipalities</b>	<b>0.9</b>	<b>0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>71.6%</b>	<b>95.1%</b>	<b>94.3%</b>
<b>15 00</b>	<b>Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>70.3%</b>	<b>92.6%</b>	<b>92.6%</b>
<b>16 00</b>	<b>Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>74.6%</b>	<b>98.1%</b>	<b>95.8%</b>
<b>17 00</b>	<b>Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>76.6%</b>	<b>101.6%</b>	<b>99.4%</b>

18 00	<b>Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Mameuli, Tsalka Municipalities and City of Rustavi</b>	<b>1.0</b>	<b>0.8</b>	<b>0.8</b>	<b>0.7</b>	<b>72.3%</b>	<b>90.9%</b>	<b>90.9%</b>
19 00	<b>Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>	<b>69.1%</b>	<b>89.3%</b>	<b>89.3%</b>
20 00	<b>State Security Service of Georgia</b>	<b>148.7</b>	<b>112.1</b>	<b>115.8</b>	<b>109.5</b>	<b>73.7%</b>	<b>97.7%</b>	<b>94.6%</b>
20 01	Providing State Security	125.3	93.6	90.3	86.6	69.1%	92.5%	95.9%
20 02	Maintenance of Operational and Technical Activities	21.4	17.0	24.0	21.8	102.0%	128.2%	90.9%
20 03	State Security Staff Training, Retraining and Raising Qualifications	2.0	1.5	1.5	1.1	55.8%	74.4%	74.4%
21 00	<b>Prosecutor's Office of Georgia</b>	<b>47.9</b>	<b>36.2</b>	<b>37.6</b>	<b>33.4</b>	<b>69.8%</b>	<b>92.2%</b>	<b>88.7%</b>
22 00	<b>Office of the State Minister of Georgia for Reconciliation and Civil Equality</b>	<b>3.1</b>	<b>2.4</b>	<b>2.8</b>	<b>2.4</b>	<b>77.5%</b>	<b>102.9%</b>	<b>87.7%</b>
23 00	<b>Ministry of Finance of Georgia</b>	<b>105.4</b>	<b>78.0</b>	<b>78.0</b>	<b>68.8</b>	<b>65.2%</b>	<b>88.1%</b>	<b>88.1%</b>
23 01	Public Finance Management	22.6	16.9	18.7	18.0	79.8%	106.9%	96.2%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	47.2	34.2	31.9	25.4	53.8%	74.1%	79.5%
23 03	Prevention of Economic Crime	24.6	18.5	19.0	17.9	72.7%	96.7%	94.5%
23 04	Electronic and Analytic Support of Finance Management	8.6	6.5	6.5	5.5	64.1%	85.3%	85.3%
23 05	Improvement of Staff Qualifications in the Financial Sector	1.1	1.0	1.0	1.1	100.4%	109.5%	109.5%
23 06	Supervision of Accounting, Reporting and Audit	1.3	0.9	0.9	0.9	65.9%	90.2%	90.2%
24 00	<b>Ministry of Economy and Sustainable Development of Georgia</b>	<b>932.4</b>	<b>686.2</b>	<b>603.0</b>	<b>538.1</b>	<b>57.7%</b>	<b>78.4%</b>	<b>89.2%</b>
24 01	Development and Implementation of Economic Policy	19.1	13.5	9.7	8.4	44.1%	62.4%	87.0%
24 02	Regulation of Technical and Construction Sectors	1.7	1.3	1.3	1.2	67.6%	88.3%	88.3%
24 03	Development of Standardization and Metrology Sectors	1.1	1.1	1.1	0.9	82.5%	83.2%	83.2%
24 04	Regulation and Implementation activities of the system of market and supervision	1.2	0.9	0.9	0.6	49.2%	63.6%	65.2%
24 05	Facilitation of Developments in Tourism	22.9	17.7	15.0	10.2	44.4%	57.5%	67.9%
24 06	State Property Management	359.1	266.6	196.5	196.2	54.6%	73.6%	99.9%
24 07	Development of Entrepreneurship	273.5	194.9	175.1	135.6	49.6%	69.6%	77.4%
24 07 01	Administration of Entrepreneurship Development	3.5	2.6	3.0	2.9	82.3%	109.8%	94.4%
24 07 02	Entrepreneurship Development Support	270.0	192.3	171.6	132.3	49.0%	68.8%	77.1%
24 07 03	Economy supportive activities initiated due to the spread of the new coronavirus	0.0	0.0	0.4	0.4			100.0%
24 08	Development of Innovations and Technologies in Georgia	52.7	34.2	36.9	18.7	35.5%	54.7%	50.8%
24 09	Regulation and Governance of Oil and Gas Sectors	0.7	0.5	0.5	0.5	71.6%	94.6%	94.6%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	12.0	8.3	7.9	3.6	30.2%	43.9%	46.1%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	12.0	9.0	9.5	9.5	79.3%	105.7%	100.0%
24 12	National Innovative Eco System Project of Georgia (WB)	11.6	9.6	9.6	4.3	36.8%	44.5%	44.5%
24 13	Technical assistance Program for the support of the energy sector reform program (GESRP) of Georgia (EU-NIF)	5.5	4.4	4.4	1.6	29.4%	36.8%	36.8%
24 14	Development of Power Transmission Grids of Systemic Importance	80.2	48.7	48.7	58.5	73.0%	120.2%	120.2%
24 14 01	Power Transmission Network Strengthening Project	5.1	5.1	5.1	1.7	34.3%	34.3%	34.3%
24 14 02	Georgian Electricity Transmission Network Expansion open Program	6.1	4.6	4.6	3.7	62.0%	82.4%	82.4%
24 14 02 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	5.3	3.8	3.8	1.1	21.1%	29.4%	29.4%
24 14 02 02	"Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)	0.8	0.8	0.8	2.6	350.8%	350.8%	350.8%
24 14 03	Regional Power Transmission Improvement Project	69.0	39.0	39.0	53.0	76.8%	135.9%	135.9%

24 14 03 01	500 kV OHL "Tskaltubo-Akhaltsikhe-Tortum" (KfW)	20.0	17.0	17.0	25.3	126.3%	148.6%	148.6%
24 14 03 02	North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)	5.0	5.0	5.0	11.2	223.8%	223.8%	223.8%
24 14 03 03	500 kV OHL "Jvari-Tskaltubo" (WB)	20.5	12.5	12.5	14.0	68.0%	111.6%	111.6%
24 14 03 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	8.0	3.0	3.0	1.1	13.4%	35.7%	35.7%
24 14 03 05	Strengthening the Infrastructure of Kakheti (KfW)	10.5	0.0	0.0	0.5	4.4%		
24 14 03 06	"Kheledula-Lajanuri-Oni" (KfW)	5.0	1.5	1.5	1.1	21.4%	71.4%	71.4%
24 15	Improvement of the electricity and natural gas supply to the population	73.6	70.4	73.2	73.1	99.4%	103.9%	99.8%
24 16	Support to Professional Education in Navy and Marine Transportation	0.4	0.3	0.3	0.3	81.6%	108.8%	108.8%
24 17	Anaklia Deepwater Port Development	1.5	1.2	1.1	0.2	16.4%	20.6%	22.8%
24 18	Measures related to the repayment of obligations recognized under bilateral agreements	3.7	3.7	5.3	5.3	141.3%	141.3%	100.0%
24 19	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	0.0	0.0	0.0	3.2			
24 20	Implementation of quarantine and other measures related to New Coronavirus	0.0	0.0	6.2	6.2			99.8%
<b>25 00</b>	<b>Ministry of Regional Development and Infrastructure of Georgia</b>	<b>2,895.0</b>	<b>1,974.4</b>	<b>1,974.4</b>	<b>2,098.1</b>	<b>72.5%</b>	<b>106.3%</b>	<b>106.3%</b>
25 01	Development and Management of Regions and Infrastructure Development Policy	7.3	4.7	5.0	5.0	68.3%	104.6%	99.4%
25 02	Measures for the Improvement of Road Infrastructure	1,852.9	1,225.6	1,293.1	1,396.4	75.4%	113.9%	108.0%
25 02 01	Highways program management	8.8	6.6	6.8	6.7	76.4%	101.9%	99.9%
25 02 02	Road construction and maintenance	657.1	463.4	438.8	441.9	67.3%	95.4%	100.7%
25 02 03	Express highways construction	1,187.0	755.6	847.5	947.7	79.8%	125.4%	111.8%
25 03	Rehabilitation of Regional and Municipal Infrastructure	483.6	382.4	327.9	336.0	69.5%	87.9%	102.4%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	379.9	248.8	250.2	264.3	69.6%	106.2%	105.6%
25 05	Solid Waste Management Program	49.5	26.1	21.8	21.5	43.5%	82.6%	98.7%
25 06	Support to IDPs	12.0	8.6	7.6	7.6	63.3%	88.0%	100.0%
25 07	Construction and Rehabilitation of General Educational Infrastructure	110.0	78.1	68.7	67.4	61.3%	86.3%	98.0%
<b>26 00</b>	<b>Ministry of Justice of Georgia</b>	<b>310.6</b>	<b>238.2</b>	<b>239.5</b>	<b>220.6</b>	<b>71.0%</b>	<b>92.6%</b>	<b>92.1%</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	49.4	37.6	40.0	32.5	65.8%	86.5%	81.1%
26 02	Establishment of Penitentiary system with International Standards	193.1	142.5	141.3	133.1	68.9%	93.4%	94.1%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	146.1	103.3	106.2	104.9	71.8%	101.6%	98.8%
26 02 02	Provision of equivalent medical services to accused and convicts	7.0	5.2	6.0	6.0	85.7%	115.4%	100.0%
26 02 03	Improving the infrastructure of Penitentiary system	40.0	34.0	29.1	22.1	55.3%	65.0%	76.0%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	6.7	5.1	5.1	5.0	74.3%	98.7%	98.7%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	2.9	2.2	2.2	2.1	73.2%	98.1%	98.1%
26 05	Development of Electronic Governance	3.8	3.1	3.1	3.1	81.3%	98.3%	98.3%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	8.3	6.3	6.3	6.0	72.9%	95.2%	95.2%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	6.3	4.8	4.8	4.0	62.7%	82.2%	82.2%
26 08	Facilitation of Land Registration and Development/Availability of Public Register Services	25.0	22.1	22.1	21.3	85.1%	96.3%	96.3%
26 09	Development of Land Market in Georgia (WB)	15.0	14.5	14.5	12.8	85.6%	88.6%	88.6%
26 10	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	0.0	0.8			
<b>27 00</b>	<b>Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia</b>	<b>6,027.3</b>	<b>4,606.0</b>	<b>4,730.5</b>	<b>4,713.8</b>	<b>78.2%</b>	<b>102.3%</b>	<b>99.6%</b>

27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	72.4	54.2	55.4	62.5	86.3%	115.2%	112.7%
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	10.9	8.3	9.1	8.1	74.2%	97.7%	88.9%
27 01 02	Medical Activity Regulatory Program	6.0	4.2	4.2	3.9	65.0%	94.0%	93.3%
27 01 03	Disease Control and Epidemiological Security Program Management	11.9	8.7	8.6	19.6	165.1%	226.1%	228.5%
27 01 04	Social protection program management	15.6	11.7	11.2	10.1	64.8%	86.4%	90.6%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	9.7	7.4	6.6	6.7	68.8%	91.0%	101.7%
27 01 06	Emergency Coordination and Emergency Assistance Management	4.7	3.6	3.3	2.9	61.7%	81.4%	87.1%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	5.9	4.4	4.3	4.0	67.1%	89.1%	91.1%
27 01 08	Management of employment promotion services	1.4	1.1	1.0	0.7	52.2%	68.1%	73.0%
27 01 09	Management of State Health Care Programs	4.5	3.5	2.6	2.5	55.1%	71.4%	96.0%
27 01 10	Development and Management of Information Technology Systems	1.8	1.5	4.6	4.1	223.6%	265.1%	88.8%
27 02	Social Protection of Population	4,021.2	3,019.4	3,088.4	3,075.6	76.5%	101.9%	99.6%
27 02 01	Provision of Pension for Population	2,885.0	2,160.4	2,109.2	2,107.3	73.0%	97.5%	99.9%
27 02 02	Social Assistance for Targeted Groups of Population	1,001.1	753.9	850.7	843.0	84.2%	111.8%	99.1%
27 02 03	Social Rehabilitation and Childcare	52.1	39.2	39.2	36.8	70.6%	93.9%	93.9%
27 02 04	Social Benefits at Highland settlements	75.0	60.0	60.2	60.0	80.0%	100.0%	99.6%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	8.0	6.0	5.7	5.1	63.4%	85.1%	89.2%
27 02 06	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus	0.0	0.0	23.4	23.4			100.0%
27 03	Healthcare Services to Population	1,791.2	1,426.2	1,452.0	1,451.5	81.0%	101.8%	100.0%
27 03 01	Universal Healthcare services to population	820.0	610.3	665.9	665.9	81.2%	109.1%	100.0%
27 03 02	Public Health Care	122.6	99.7	63.2	76.0	62.0%	76.2%	120.3%
27 03 02 01	Early detection of the Disease and Screening	2.9	2.2	2.2	1.8	61.3%	81.6%	82.5%
27 03 02 02	Immunization	50.0	44.5	18.8	18.2	36.4%	40.9%	96.6%
27 03 02 03	Epidemiological Surveillance	2.3	1.6	2.1	1.5	65.0%	93.4%	70.2%
27 03 02 04	Safe Blood	6.1	4.7	5.1	4.8	78.8%	102.0%	93.2%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.2	0.2	0.2	78.5%	104.7%	88.8%
27 03 02 06	Tuberculosis Management	17.2	12.4	8.5	19.0	110.3%	152.8%	222.6%
27 03 02 07	HIV / AIDS Management	14.1	11.3	8.6	14.4	102.1%	127.6%	168.4%
27 03 02 08	Maternal and Child Health	8.2	6.2	5.0	4.8	58.6%	77.8%	96.0%
27 03 02 09	Treatment of Drug-addicted patients	13.5	10.4	8.7	8.7	64.5%	83.8%	99.9%
27 03 02 10	Support of Health Care	2.1	1.4	1.1	0.4	20.0%	30.0%	38.2%
27 03 02 11	Management of Hepatitis C	6.0	4.8	2.8	2.2	37.1%	46.1%	79.3%
27 03 03	Provision Of Medical Services To The Population In Priority Areas	848.1	715.9	722.8	709.6	83.7%	99.1%	98.2%
27 03 03 01	Mental Health	35.0	26.2	24.3	24.3	69.4%	92.8%	100.0%
27 03 03 02	Management of Diabetes	27.0	22.1	9.7	9.6	35.5%	43.2%	99.0%
27 03 03 03	Oncohematology Service for children	2.5	1.9	1.5	1.5	61.7%	82.2%	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	53.3	42.7	28.2	28.2	52.9%	65.9%	100.0%
27 03 03 05	Palliative care of incurable patients	4.5	3.5	3.4	3.4	75.9%	97.7%	100.0%

27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	25.0	21.8	19.6	19.6	78.6%	90.3%	100.0%
27 03 03 07	Provision of primary and emergency medical care	154.8	116.3	111.4	110.9	71.7%	95.4%	99.6%
27 03 03 08	Referral Services	40.0	30.3	47.0	46.7	116.9%	154.3%	99.4%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.7	0.2	0.2	24.9%	36.3%	100.0%
27 03 03 10	Management of New Coronavirus Disease – COVID-19	500.0	446.8	477.4	465.0	93.0%	104.1%	97.4%
27 03 03 11	Organ transplantation	5.0	3.7	0.0	0.0	0.0%	0.0%	
27 03 04	Postgraduate Medical Education	0.5	0.3	0.1	0.04	7.1%	11.0%	29.4%
27 04	Rehabilitation and Equipment of Healthcare Facilities	31.0	19.3	12.4	11.5	37.2%	59.9%	92.9%
27 05	Reform Agenda of Labor and Employment System	9.2	7.0	30.5	23.5	255.1%	334.5%	76.9%
27 06	Support of IDPS and Migrants;	102.2	79.8	91.7	89.2	87.2%	111.7%	97.2%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.5	0.5	0.4	58.7%	82.9%	82.9%
27 06 02	Management of Eco-Migrant Migration	7.0	6.0	6.9	6.7	96.3%	113.2%	98.4%
27 06 03	Establishment of Proper Social and Living Conditions for IDP's	93.4	72.6	82.4	81.7	87.5%	112.6%	99.2%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	0.1	0.1	76.4%	96.9%	92.7%
27 06 05	Livelihood Program	1.1	0.8	0.8	0.3	26.3%	36.3%	36.3%
27 06 06	Economic Participation, Housing and Social Infrastructure for Displaced Persons and Host Communities (KfW)	0.0	0.0	1.2	0.0			0.0%
<b>28 00</b>	<b>Ministry of Foreign Affairs of Georgia</b>	<b>176.6</b>	<b>132.9</b>	<b>134.1</b>	<b>120.7</b>	<b>68.4%</b>	<b>90.8%</b>	<b>90.0%</b>
28 01	Foreign Policy Implementation	175.7	132.3	133.5	120.1	68.4%	90.8%	90.0%
28 01 01	Foreign Policy Planning and Management	166.1	123.0	124.1	113.0	68.1%	91.9%	91.1%
28 01 02	Securing Financial Obligations In International Organizations	7.3	7.2	7.2	5.0	67.9%	68.9%	68.9%
28 01 03	Translation and certification of international agreements and other documents	0.1	0.1	0.1	0.1	91.0%	111.1%	94.4%
28 01 04	Diasporal Politics	1.2	1.2	1.2	1.0	79.8%	82.9%	82.9%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	1.0	0.8	0.9	1.0	108.5%	134.9%	115.8%
28 02	Advancement of Staff Qualifications in International Relations	0.9	0.6	0.6	0.6	66.7%	90.3%	90.3%
<b>29 00</b>	<b>Ministry of Defence of Georgia</b>	<b>1,002.4</b>	<b>778.8</b>	<b>795.6</b>	<b>756.3</b>	<b>75.4%</b>	<b>97.1%</b>	<b>95.1%</b>
29 01	Management of Defence	392.8	302.2	294.6	287.2	73.1%	95.0%	97.5%
29 02	Vocational Military Education	62.6	47.8	47.6	46.5	74.3%	97.3%	97.6%
29 03	Healthcare and Social Security	60.1	45.1	38.9	32.6	54.3%	72.4%	83.8%
29 04	Management, Control, Telecommunication and Computer Systems	6.9	5.3	5.3	3.9	56.5%	74.1%	74.1%
29 05	Development of Infrastructure	80.0	60.0	79.4	72.5	90.6%	120.9%	91.4%
29 06	International Peacekeeping Missions	2.0	1.5	1.7	1.1	53.9%	71.8%	63.4%
29 07	Scientific Research and Development of Military Production and Manufacturing	33.7	25.7	31.0	33.0	98.0%	128.7%	106.6%
29 08	Development of Defence capability	148.0	123.0	124.2	121.0	81.8%	98.4%	97.4%
29 09	Provision of Logistics	198.4	154.8	159.5	158.5	79.9%	102.4%	99.4%
29 10	Capacity Building of Defence Forces of Georgia (SG)	18.0	13.5	13.5	0.0	0.0%	0.0%	0.0%
<b>30 00</b>	<b>Ministry of Internal Affairs of Georgia</b>	<b>865.0</b>	<b>652.3</b>	<b>652.3</b>	<b>645.2</b>	<b>74.6%</b>	<b>98.9%</b>	<b>98.9%</b>
30 01	Public Order and Development of International Cooperation	643.0	484.1	475.0	472.7	73.5%	97.6%	99.5%
30 02	Protection of the State Border	109.3	81.9	84.0	81.3	74.4%	99.2%	96.8%

30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	12.6	9.5	9.3	8.7	69.1%	91.7%	93.4%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	7.2	5.2	5.2	4.8	66.7%	91.8%	91.8%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.3	3.0	4.2	3.8	88.3%	124.5%	90.1%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	88.7	68.5	74.5	74.0	83.4%	108.1%	99.4%
<b>31 00</b>	<b>Ministry of Environmental Protection and Agriculture of Georgia</b>	<b>593.1</b>	<b>454.3</b>	<b>472.6</b>	<b>436.8</b>	<b>73.7%</b>	<b>96.2%</b>	<b>92.4%</b>
31 01	Environmental Protection and Agriculture Development Program	14.5	11.5	27.4	29.3	202.7%	255.6%	107.0%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	10.2	7.6	23.2	26.2	258.2%	344.3%	113.2%
31 01 02	Activities on Environmental Impact Assessment	0.9	0.7	0.6	0.6	63.0%	84.2%	89.4%
31 01 03	Popularization of Georgian agro-food products	0.5	0.4	1.1	1.1	220.1%	293.5%	97.8%
31 01 04	Biodiversity Protection measures	0.4	0.3	0.2	0.1	28.7%	38.2%	76.4%
31 01 05	Provisiton of Functioning of Information Technologies and Electronic Systems	2.5	2.5	2.3	1.3	51.9%	51.9%	56.2%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	60.8	56.6	46.9	46.6	76.7%	82.4%	99.2%
31 03	Development of Viticulture and Wine-Making	84.7	40.6	18.4	10.6	12.5%	26.1%	57.4%
31 04	Implementation of Scientific Research Studies in Agriculture	5.4	4.3	3.8	3.4	63.1%	78.3%	90.5%
31 05	Common Agro Project	261.7	214.0	260.4	249.6	95.4%	116.7%	95.9%
31 05 01	Management of the Agriculture projects	10.9	8.2	9.8	14.5	132.7%	175.9%	148.6%
31 05 02	Preferential Agro Credits	121.0	93.0	111.5	111.4	92.0%	119.7%	99.9%
31 05 03	Agro-Insurance	12.0	9.3	7.1	6.9	57.4%	74.0%	96.7%
31 05 04	Plant the future	27.0	25.0	25.8	25.2	93.3%	100.8%	97.5%
31 05 05	Georgian Tea	0.5	0.5	1.1	1.1	212.5%	236.1%	99.9%
31 05 06	Co-financing project for processing and storage enterprises	18.0	13.0	14.5	14.4	80.1%	111.0%	99.5%
31 05 07	Registration Project for Farms/Farmers	0.3	0.2	0.2	0.2	68.4%	91.2%	95.8%
31 05 08	Project Technical Support Program	0.5	0.4	0.5	0.5	98.9%	123.7%	98.9%
31 05 09	Infrastructural development of agricultural cooperatives	3.5	3.0	0.3	0.3	7.2%	8.4%	80.9%
31 05 10	Harvesting Agricultural Machinery Co-financing Program	5.0	3.0	3.0	3.0	59.6%	99.4%	99.7%
31 05 11	Development Support of Agro sector	21.7	17.2	16.5	3.4	15.6%	19.8%	20.6%
31 05 11 01	Breastfeeding Modernization and Market Access Program (DiMMA)	21.7	17.2	16.5	3.4	15.6%	19.8%	20.6%
31 05 12	State Program of Co-financing Agricultural Mechanization	40.0	40.0	35.0	33.8	84.5%	84.5%	96.5%
31 05 13	Imereti Agrozone	1.0	1.0	3.0	3.0	300.0%	300.0%	100.0%
31 05 14	Promoting organic production program	0.3	0.2	0.0	0.0	0.0%	0.0%	
31 05 15	State Program for Assistance to Owners of Agricultural Land Plots	0.0	0.0	32.0	32.0			100.0%
31 05 17	Support of Beekeeping Agricultural Cooperatives	0.0	0.0	0.1	0.1			99.9%
31 05 19	Non-standard Apple Crop Sales Promotion Program	0.0	0.0	0.03	0.03			91.8%
31 06	Modernization of Irrigation Systems	92.0	70.5	64.6	48.7	52.9%	69.1%	75.4%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	38.0	27.0	21.0	21.0	55.3%	77.8%	100.0%
31 06 02	Ongoing technical operation of the amelioration infrastructure	24.0	18.0	18.0	18.0	75.0%	100.0%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	30.0	25.5	25.6	9.7	32.3%	38.0%	37.9%
31 07	Environmental Surveillance	20.3	15.4	13.2	13.6	67.0%	87.9%	102.7%

31 08	Establishment and Management of the Protected Areas System	26.6	18.7	18.2	14.9	56.2%	79.8%	82.0%
31 09	Establishment and Management of Forestry System	11.2	9.4	8.6	7.8	69.5%	82.8%	90.2%
31 10	Formation and Governance of Agency of Wildlife	1.4	1.0	1.1	1.0	75.3%	100.3%	95.3%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	1.3	1.1	1.2	1.8	133.0%	167.1%	146.2%
31 12	Protection of Nuclear and Radioactive Security	1.2	0.9	0.9	0.9	69.3%	92.3%	90.1%
31 13	Forecast, Assessment, Prevention and Monitoring of Environmental Protection	4.2	4.0	1.6	2.8	66.5%	70.6%	176.6%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	4.7	4.1	4.2	4.1	87.2%	100.9%	97.1%
31 15	National Program of Monitoring the sustainable land management and land use	3.1	2.3	2.0	1.8	57.8%	78.0%	90.4%
<b>32 00</b>	<b>Ministry of Education and Science of Georgia</b>	<b>1,684.8</b>	<b>1,264.8</b>	<b>1,264.1</b>	<b>1,243.3</b>	<b>73.8%</b>	<b>98.3%</b>	<b>98.4%</b>
32 01	Development of Public Policy and Program Management of Education and Science	46.7	39.8	40.3	39.6	84.9%	99.6%	98.2%
32 02	Pre-school and General Education	1,157.4	882.2	887.8	885.1	76.5%	100.3%	99.7%
32 02 01	General educational school funding	985.0	739.5	750.1	749.4	76.1%	101.3%	99.9%
32 02 02	Support Teachers' professional development	10.2	7.6	7.3	7.4	72.7%	98.0%	101.9%
32 02 03	Provision of safe educational environment	23.4	17.0	16.5	16.5	70.6%	97.0%	100.1%
32 02 03 01	Administration of Safe Educational Environment Program	2.5	1.8	1.9	1.9	77.2%	102.6%	99.4%
32 02 03 02	Provision of safe educational environment	20.9	15.2	14.6	14.6	69.8%	96.3%	100.2%
32 02 04	Encouraging successful pupils	1.2	1.1	0.7	0.7	59.3%	65.2%	95.8%
32 02 05	Providing educational and living conditions for especially talented pupils	0.3	0.2	0.2	0.2	64.7%	87.4%	98.6%
32 02 06	Providing pupils with textbooks	28.3	23.7	22.9	22.7	80.3%	96.1%	99.3%
32 02 07	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.2	3.1	3.1	3.1	73.1%	100.0%	100.0%
32 02 08	Access to general education for accused and convicted persons	0.3	0.2	0.2	0.2	62.4%	83.6%	89.5%
32 02 09	Development and facilitation of the implementation of the National Curriculum	0.5	0.4	0.3	0.3	63.0%	84.0%	99.7%
32 02 10	Providing transportation for public school students	24.9	19.0	21.3	21.2	85.4%	111.7%	99.8%
32 02 11	Program "My First Computer"	59.2	54.2	40.8	39.6	67.0%	73.2%	97.3%
32 02 12	Promoting General Education	4.0	3.8	12.1	11.9	296.7%	310.0%	98.1%
32 02 13	Promoting General Education Reform	16.2	12.6	12.5	11.9	73.6%	94.3%	95.5%
32 03	Vocational Education	68.9	49.7	53.4	53.7	78.0%	108.0%	100.7%
32 03 01	Promoting the Development of Vocational Education	57.0	41.3	47.8	47.4	83.1%	114.9%	99.1%
32 03 02	Development of Vocational Capacities	9.3	6.5	3.0	3.8	41.6%	59.4%	128.0%
32 03 03	Vocational training of ethnic minorities	2.6	2.0	2.6	2.5	94.7%	125.7%	97.1%
32 04	Higher Education	142.4	100.0	99.3	107.4	75.4%	107.4%	108.2%
32 04 01	Exams organization	15.1	14.3	12.8	12.8	84.3%	89.0%	99.6%
32 04 02	State education, master grants and youth promotion	118.7	79.0	79.9	79.9	67.3%	101.1%	100.0%
32 04 03	Promoting Higher Education	0.2	0.1	0.2	0.2	91.1%	122.0%	120.4%
32 04 04	Promoting Education Abroad	7.0	5.4	3.0	3.0	43.1%	56.6%	99.9%
32 04 05	Promotion of Higher Education Institutions	1.3	1.1	3.3	11.5	877.7%	1049.6%	345.5%
32 05	Support to Scientific Research and Studies	66.6	52.0	46.3	45.1	67.7%	86.7%	97.4%
32 05 01	Promotion of Scientific Grants and Scientific Research	33.7	26.6	23.0	22.3	66.3%	84.0%	97.2%
32 05 02	Programs of Scientific Institutions	6.3	4.8	4.9	4.9	77.5%	101.8%	99.1%

32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.2	0.9	0.9	0.9	74.4%	99.3%	98.7%
32 05 04	Promotion of Scientific Research	25.0	19.5	17.0	16.5	66.1%	84.9%	97.4%
32 05 05	Popularization of science	0.4	0.3	0.5	0.5	118.6%	158.1%	86.9%
32 06	Inclusive Education	34.9	26.2	27.6	27.5	78.9%	105.0%	99.7%
32 07	Development of Infrastructure	120.1	102.3	97.3	74.5	62.1%	72.8%	76.6%
32 07 01	Development of infrastructure of general education institutions	84.1	71.0	66.7	52.7	62.7%	74.2%	79.0%
32 07 02	Development of infrastructure of vocational education institutions	25.0	22.2	20.5	12.6	50.4%	56.7%	61.4%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	1.0	1.0	1.4	1.4	139.4%	139.4%	99.9%
32 07 04	Development of infrastructure of higher education and scientific institutions	5.0	4.5	4.3	3.6	71.2%	79.1%	82.9%
32 07 05	Development of Public School Operation and Maintenance System	5.0	3.6	4.5	4.3	86.1%	119.5%	96.5%
32 08	Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)	23.0	7.4	7.4	7.6	33.1%	102.8%	102.8%
32 09	Vocational Education I (KfW)	20.0	1.7	1.6	1.4	6.9%	79.5%	88.9%
32 10	Modern Skills for a Better Employment Sector Development Program - Project (ADB)	5.0	3.4	3.1	1.3	26.6%	39.3%	42.4%
<b>33 00</b>	<b>Ministry of Culture, Sport and Youth of Georgia</b>	<b>357.8</b>	<b>276.1</b>	<b>274.8</b>	<b>267.1</b>	<b>74.6%</b>	<b>96.7%</b>	<b>97.2%</b>
33 01	Development of Public Policy and Program Management of Culture, Sports and Youth	7.6	5.9	6.6	6.7	87.2%	113.5%	100.4%
33 02	Higher Education in Art and Sport	17.0	13.0	9.1	9.0	52.8%	69.3%	99.0%
33 03	Development of Infrastructure	42.0	24.5	34.9	34.7	82.7%	141.7%	99.6%
33 04	Facilitation of Sport's and Art's Institutions	7.1	5.3	4.5	4.3	60.2%	80.3%	95.0%
33 05	Facilitation of Development of Culture	82.7	65.6	57.0	53.7	64.9%	81.8%	94.3%
33 06	Protection of Cultural Heritage and Museum System Improvement	37.6	26.5	16.6	15.2	40.5%	57.5%	91.8%
33 07	Development and Popularization of Mass and High Achievements in Sports	134.9	110.6	119.1	113.7	84.3%	102.7%	95.5%
33 08	Social Security Events for Public Figures of Sports and Culture	23.4	20.5	22.9	25.7	109.9%	125.1%	112.1%
33 09	Support of Youth	5.5	4.1	4.2	4.2	76.2%	100.4%	98.1%
<b>34 00</b>	<b>Georgian Intelligence Service</b>	<b>15.4</b>	<b>11.6</b>	<b>11.6</b>	<b>11.2</b>	<b>73.0%</b>	<b>96.9%</b>	<b>96.9%</b>
<b>35 00</b>	<b>LEPL - Civil Service Bureau</b>	<b>1.7</b>	<b>1.3</b>	<b>1.3</b>	<b>1.6</b>	<b>94.8%</b>	<b>124.3%</b>	<b>124.3%</b>
<b>36 00</b>	<b>LEPL - Legal Aid Service</b>	<b>8.2</b>	<b>6.4</b>	<b>6.4</b>	<b>5.8</b>	<b>70.4%</b>	<b>90.5%</b>	<b>90.5%</b>
<b>37 00</b>	<b>LEPL - State Office of Veterans' Affairs</b>	<b>9.5</b>	<b>6.9</b>	<b>7.3</b>	<b>6.7</b>	<b>71.0%</b>	<b>97.4%</b>	<b>92.7%</b>
<b>38 00</b>	<b>LEPL – Financial Monitoring Service of Georgia</b>	<b>2.3</b>	<b>1.8</b>	<b>1.8</b>	<b>1.6</b>	<b>68.5%</b>	<b>88.3%</b>	<b>88.3%</b>
<b>39 00</b>	<b>NNLE - Solidarity Fund of Georgia</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>63.5%</b>	<b>84.2%</b>	<b>84.2%</b>
<b>40 00</b>	<b>Special State Protection Service of Georgia</b>	<b>67.2</b>	<b>51.7</b>	<b>51.7</b>	<b>48.7</b>	<b>72.5%</b>	<b>94.3%</b>	<b>94.3%</b>
40 01	Provision of Security for Individuals and Facilities Subject to Protection	57.2	43.4	43.4	41.2	72.1%	94.9%	94.9%
40 02	Maintenance of Public Facilities	10.0	8.3	8.3	7.5	74.9%	90.8%	90.8%
40 03	LEPL - Government Special Communication Agency	0.0	0.0	0.01	0.01			95.1%
<b>41 00</b>	<b>Public Defender Office (Ombudsman) of Georgia</b>	<b>8.9</b>	<b>6.6</b>	<b>6.6</b>	<b>5.1</b>	<b>57.6%</b>	<b>76.9%</b>	<b>76.9%</b>
<b>42 00</b>	<b>LEPL – Public Broadcaster</b>	<b>82.2</b>	<b>61.6</b>	<b>61.6</b>	<b>61.8</b>	<b>75.2%</b>	<b>100.2%</b>	<b>100.2%</b>
<b>43 00</b>	<b>LEPL – National Competition Agency of Georgia</b>	<b>3.4</b>	<b>2.7</b>	<b>2.7</b>	<b>2.2</b>	<b>63.3%</b>	<b>80.4%</b>	<b>80.4%</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>2.6</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>75.1%</b>	<b>97.6%</b>	<b>96.7%</b>
<b>45 00</b>	<b>Patriarchate of Georgia</b>	<b>25.0</b>	<b>20.2</b>	<b>20.2</b>	<b>18.0</b>	<b>71.8%</b>	<b>88.9%</b>	<b>88.9%</b>
45 01	Grant Financing for Religious Education	14.8	11.7	11.2	9.5	64.2%	80.8%	84.6%

45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.6	0.6	0.6	85.8%	99.7%	99.7%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	1.4	1.2	1.1	60.1%	76.6%	86.1%
45 04	NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care	0.7	0.5	0.5	0.4	62.2%	80.1%	80.1%
45 05	NNLE - Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr	0.3	0.2	0.2	0.2	72.7%	95.3%	95.3%
45 06	NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called	0.9	0.7	0.7	0.7	83.9%	100.0%	100.0%
45 07	NNLE - Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda	0.2	0.2	0.2	0.2	74.9%	99.6%	99.6%
45 08	NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called	1.9	1.4	1.6	1.4	72.7%	96.9%	86.6%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.5	1.5	1.5	81.5%	99.9%	99.9%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	0.1	0.1	85.0%	113.3%	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	1.3	1.3	162.5%	162.5%	100.0%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.5	0.5	0.5	99.9%	99.9%	99.9%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.6	0.6	0.6	92.2%	100.0%	100.0%
<b>46 00</b>	<b>LEPL - Levan Samkharauli National Forensics Bureau</b>	<b>10.0</b>	<b>7.5</b>	<b>8.5</b>	<b>7.9</b>	<b>78.8%</b>	<b>105.1%</b>	<b>92.7%</b>
<b>47 00</b>	<b>LEPL - National Statistics Office of Georgia, GeoStat</b>	<b>13.0</b>	<b>10.2</b>	<b>10.2</b>	<b>8.8</b>	<b>67.7%</b>	<b>86.2%</b>	<b>86.2%</b>
47 01	Planning and Management of Statistics	6.7	5.1	5.1	4.4	65.7%	86.5%	86.5%
47 02	Public Program of Statistics	4.9	3.9	3.9	4.1	82.9%	104.9%	104.9%
47 03	Universal Census of Population and Housing of Georgia	1.3	1.2	1.2	0.3	21.6%	24.1%	24.1%
<b>48 00</b>	<b>LEPL - Georgian National Academy of Science</b>	<b>4.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.0</b>	<b>68.7%</b>	<b>90.0%</b>	<b>90.0%</b>
<b>49 00</b>	<b>Georgian Chamber of Commerce and Industry</b>	<b>1.6</b>	<b>1.3</b>	<b>1.3</b>	<b>1.1</b>	<b>71.3%</b>	<b>87.6%</b>	<b>87.6%</b>
<b>50 00</b>	<b>LEPL-State Agency for Religious Issues</b>	<b>5.4</b>	<b>4.2</b>	<b>4.9</b>	<b>4.9</b>	<b>90.3%</b>	<b>116.7%</b>	<b>99.1%</b>
<b>51 00</b>	<b>State Inspector Service</b>	<b>11.3</b>	<b>9.3</b>	<b>9.3</b>	<b>6.7</b>	<b>59.4%</b>	<b>72.6%</b>	<b>71.9%</b>
<b>52 00</b>	<b>LEPL - State Language Department</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>69.2%</b>	<b>92.4%</b>	<b>92.4%</b>
<b>53 00</b>	<b>LEPL - Public Private Partnership Center</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>64.9%</b>	<b>86.0%</b>	<b>86.0%</b>
<b>54 00</b>	<b>The Office of the National Security Council</b>	<b>3.4</b>	<b>2.6</b>	<b>2.6</b>	<b>1.9</b>	<b>56.0%</b>	<b>72.5%</b>	<b>72.5%</b>
<b>55 00</b>	<b>Expenditures of General-State Importance</b>	<b>3,464.7</b>	<b>2,349.1</b>	<b>2,252.1</b>	<b>2,018.8</b>	<b>58.3%</b>	<b>85.9%</b>	<b>89.6%</b>
55 01	External debt service and repayments	1,430.0	1,027.9	925.6	888.6	62.1%	86.4%	96.0%
55 02	Domestic debt service and repayments	565.0	442.0	442.0	439.9	77.9%	99.5%	99.5%
55 03	Liabilities regarding international financial organizations	2.8	1.2	1.2	0.0	0.0%	0.0%	0.0%
55 04	Transfers for autonomous republics and municipalities	277.0	168.3	425.1	407.2	147.0%	242.0%	95.8%
55 04 01	Transfers to Autonomous Republics	11.0	8.3	28.3	28.3	256.8%	342.4%	100.0%
55 04 02	Transfers to municipalities	266.0	160.0	396.8	378.9	142.5%	236.8%	95.5%
55 05	Government Reserve Fund of Georgia	55.0	35.0	13.8	0.0	0.0%	0.0%	0.0%
55 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	50.0	35.0	12.0	5.7	11.4%	16.2%	47.3%
55 07	Regional Development Fund of Georgia	300.0	190.0	27.8	0.0	0.0%	0.0%	0.0%
55 08	Mountainous Community Development Fund	20.0	10.0	0.8	0.0	0.0%	0.0%	0.0%
55 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.2	0.2	0.1	52.5%	70.0%	70.0%

55 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.8	0.7	0.7	0.6	85.5%	86.1%	86.1%
55 11	Co-financing Cumulative Pension Schemes	260.0	195.0	208.0	208.0	80.0%	106.7%	100.0%
55 12	Financial support for planned reforms in municipalities in cooperation with international partners	10.0	7.0	0.0	0.0	0.0%	0.0%	
55 13	General-State Expenditures Financed by Donors	323.9	136.9	136.9	25.9	8.0%	18.9%	18.9%
55 13 01	Adjara Solid Waste Project (EBRD, SIDA)	1.4	1.4	1.4	0.0	0.0%	0.0%	0.0%
55 13 02	Batumi Bus Project (E5P, EBRD)	1.0	1.0	1.0	0.1	10.7%	10.7%	10.7%
55 13 03	Tbilisi Solid Waste Management	35.5	35.5	35.5	20.1	56.6%	56.6%	56.6%
55 13 04	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	35.0	0.0	0.0	3.8	10.7%		
55 13 05	Housing Cities Investment Program - Tbilisi City Hall (ADB)	10.0	5.5	5.5	1.9	19.0%	34.3%	34.3%
55 13 06	Tbilisi Bus Project - Phase II (EBRD)	23.8	23.8	23.8	0.0	0.0%	0.0%	0.0%
55 13 07	Tbilisi Bus Project - Phase III (EBRD)	71.3	0.0	0.0	0.0	0.0%		
55 13 08	Tbilisi Metro Project (EBRD)	117.5	47.0	47.0	0.0	0.0%	0.0%	0.0%
55 13 09	"Smart Transport System" (KfW)	23.5	17.7	17.7	0.0	0.0%	0.0%	0.0%
55 13 10	Assistance and Rehabilitation Project of Micro, Small and Medium Enterprises of Georgia (Component of National Bank of Georgia) (WB)	5.0	5.0	5.0	0.0	0.0%	0.0%	0.0%
55 14	Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program	170.0	100.0	58.1	42.8	25.2%	42.8%	73.7%
<b>56 00</b>	<b>LEPL – Kutaisi International University</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.2</b>			
<b>58 00</b>	<b>NNLE - Millennium Fund</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>			
<b>79 00</b>	<b>NNLE - Peace Foundation for a Better Future</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.4</b>			