



2023 Y.

Review of 2023 State Budget 9-month execution

Budget Analysis Unit

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Parliamentary Budget Office, 2023 Y.

საქართველოს პარლამენტის საბიუჯეტო ოფისი



In January-September 2023:

- State Budget total revenues amounted to **16,451.9 million GEL**, which is 75.1% of the annual plan and 105.6% of the 9-month plan;
- The main share of total revenues, 75.2% comes from the **tax revenues**, that have increased in point of nominal expression, as well as it's share in total revenues compared to 2021-2022;
- State Budget total expenditures amounted to **15,769.1 million GEL**, which is 72.1% of the annual plan and 98.5% of the 9-month plan;
- The main share of total expenditures, 76.7% comes from the **expenses**, that have increased in point of nominal expression compared to 2021-2022, while in terms of it's share in total expenditures, it has increased compared to 2021 and slightly decreased compared to 2022;
- The net accumulation in the stock of cash amounted to **682.8 million GEL** and the State Budget balance was defined at **1,930.3 million GEL** by October the 1st of 2023;
- State Budget **gross operating balance** amounted to **1,631.6 million GEL** while the **net lending/net borrowing balance** made up **-907.6 million GEL**

Table of Contents

Main Indicators of the State Budget	1
Performance indicators of the III quarter of the State Budget	3
State Budget Total Revenues	5
Revenues.....	7
Disposals of Nonfinancial Assets	11
Disposals of Financial Assets	12
Incurrence of Liabilities	12
State Budget Total Expenditures	14
Expenses.....	16
Acquisitions of Nonfinancial Assets	20
Acquisitions of Financial Assets	21
Reductions of Liabilities	22
Functional Classification of Expenses and Non-financial Assets	22
Expenditures of General State Importance.....	24
State Budget net change in the stock of cash, Gross Operating Balance and Net Lending/Net Borrowing Balance	27
Net change in the stock of cash	27
Gross Operating Balance and Net Lending/Net Borrowing Balance	28
Used Data Sources:	28
Annexes	29
Annex 1: State Budget total revenues, total expenditures and net change in the stock of cash (million GEL)..	29
Annex 2: State Budget Balance (million GEL)	30
Annex 3: State Budget Appropriation (million GEL)	31

Main Indicators of the State Budget

According to the law¹ of Georgia “on State Budget of Georgia 2023”, the planned annual **total revenues** was defined with the amount of 21,914.2 million GEL, while the planned annual **total expenditures** was defined with the amount of – 21,880.1 million GEL. In January-September 2023, the execution of total revenues amounted to 16,451.9 million GEL (75.1% of the annual plan) and exceeded the same indicator of previous year by 2,450.4 million GEL (by 17.5%), while the execution of total expenditures was defined by 15,769.1 million GEL (72.1% of the annual plan) which is more than the indicator of previous year January-September by 2,105.0 million GEL (by 15.4%).

The diagram below represents the 2014-2023 annual budget plans and 9-month performance indicators of the State Budget total revenues and total expenditures.

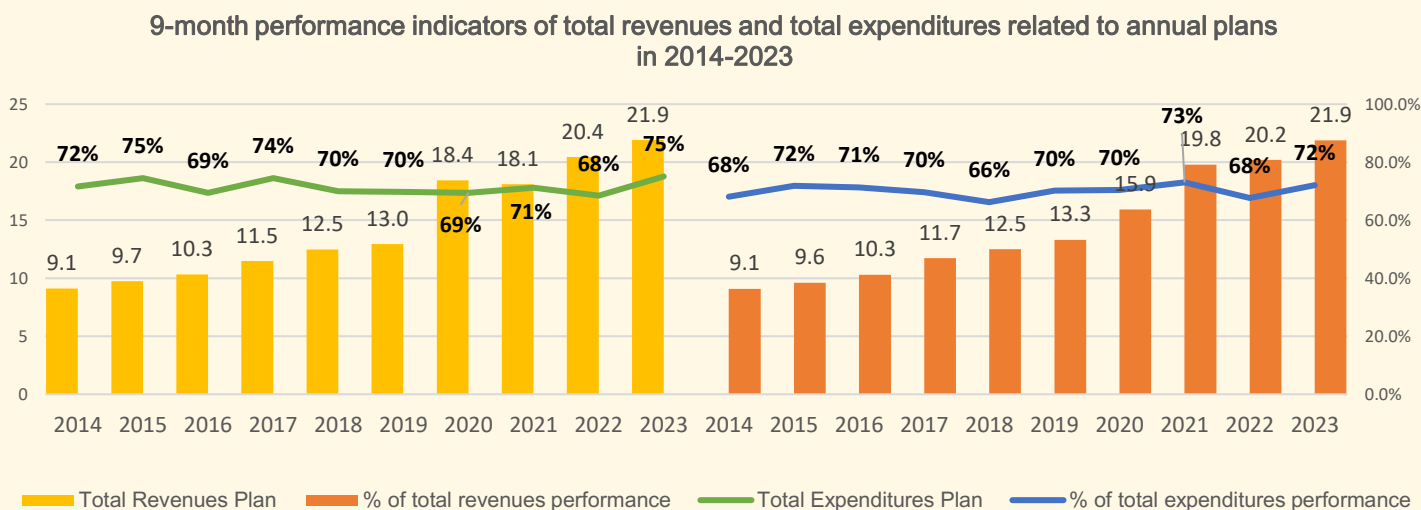


Diagram 1: 9-month performance indicators of total revenues and total expenditures related to annual plans in 2014-2023 (Billion GEL, %).

State Budget **total revenues** 9-month plan is determined² by 15,574.6 million GEL, whereas 9-month performance amounts to 105.6%. As for the execution of total revenues according to components, revenues (103.5%), disposals of financial assets (105.7%) and incurrence of liabilities (121.1%) are executed with an excess in relation to the 9-month plan, while disposals of nonfinancial assets (84.2%) is characterized by low level of execution compared to the 9-month plan.

State Budget **total expenditures** 9-month approved, as well as adjusted plans amount to 16,016.5 million GEL, whereas 9-month performance represented 98.5% of the plan. As for the execution of total expenditures according to the components, performance of the largest component – expenses – makes up 97.7% of 9-month approved plan, and 97.8% of 9-month adjusted plan. The performance of acquisitions of nonfinancial assets and acquisitions of financial assets are both characterized with an exceeding level in regards to the 9-month approved as well as 9-month adjusted plan, it amounts to 102.7% and 107.6% of the 9-month approved plan and 100.2% and 107.6% of the 9-month adjusted plan. As for the fourth component of the total expenditures, Reductions of Liabilities represents 94.4% of 9-month approved plan and 100.0% of the 9-month adjusted plan.

¹ The Law of Georgia "On the 2023 State Budget of Georgia" adopted by the Parliament of Georgia on December 15, 2022

² "On Amendments to the Order №437 of December 29, 2022 of the Ministry of Finance of Georgia, "On the approval of quarterly breakdown of Georgia's 2023 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2023 State Budget", Order №320 of the Ministry of Finance of August 31, 2023 . As according to the budgetary amendments made in January-September, only 9-month plans of 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 adjusted plan according to the budget amendments.

Title	2023 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
Total revenues	21,914.2	15,574.6	15,574.6	16,451.9	105.6%	105.6%	75.1%
Revenues	17,619.9	13,266.1	13,266.1	13,732.5	103.5%	103.5%	77.9%
Disposals of nonfinancial assets	200.0	122.0	122.0	102.7	84.2%	84.2%	51.3%
Disposals of financial assets	450.0	207.5	207.5	219.4	105.7%	105.7%	48.7%
Incurrence of liabilities	3,644.3	1,979.0	1,979.0	2,397.4	121.1%	121.1%	65.8%
Total expenditures	21,880.1	16,016.5	16,016.5	15,769.1	98.5%	98.5%	72.1%
Expenses	16,335.2	12,384.1	12,368.7	12,100.9	97.7%	97.8%	74.1%
Acquisitions of nonfinancial assets	3,881.3	2,572.6	2,636.1	2,641.8	102.7%	100.2%	68.1%
Acquisitions of financial assets	445.1	194.5	194.4	209.2	107.6%	107.6%	47.0%
Reductions of liabilities	1,218.5	865.3	817.2	817.2	94.4%	100.0%	67.1%
net change in the stock of cash	34.1	-441.9	-441.9	682.8			

Table 1: Performance of state budget total revenues and total expenditures by components of 9-month 2023 (million GEL, %).

In 9-month of 2023, the State Budget **gross operating balance**³ was defined by 1,631.6 million GEL, whereas, **net lending/net borrowing balance**⁴ amounted to -907.6 million GEL. The diagram below represents 9-month gross operating and net lending/net borrowing balance dynamics in 2014-2023.

9-month Gross Operating Balance and Net Lending/Net Borrowing Balance 2014-2023 years

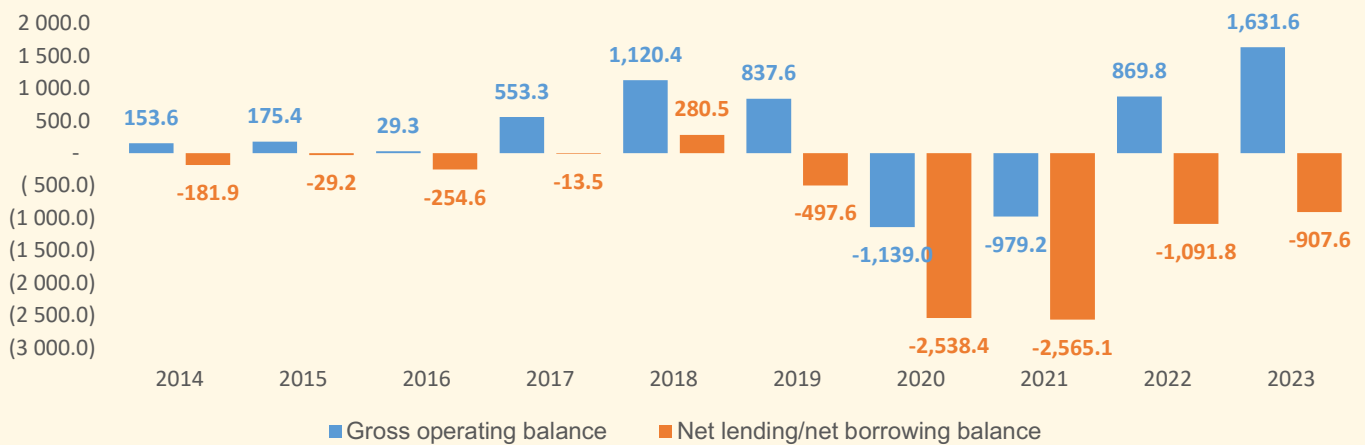


Diagram 2: 9-month gross operating balance and net lending/net borrowing balance of 2014-2023 (million GEL).

At the beginning of 2023 year, the adjusted State Budget balance was defined at 1,247.5 million GEL. Taking into account the performance of January-September total revenues and total expenditures, the net accumulation in the stock of cash amounted to 682.8 million GEL and by October the 1st of 2023 the State Budget balance was defined at 1,930.3 million GEL.

As for the **Government Debt**, with the state of 30 September 2023, the amount of government debt balance reached 29,688.8 million GEL (including the balance of government external debt – 21,540.2 million GEL and the balance of government domestic debt – 8,148.6 million GEL).

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

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

Performance indicators of the III quarter of the State Budget

The **Total Revenues** for the III quarter of 2023 amounted to 5,736.4 million GEL, which is less than the indicator of the II quarter by 78.7 million GEL and exceeds the same indicator of the III quarter of last year by 858.4 million GEL. As for the **Total Expenditures** from the state budget in the III quarter of 2023, it amounts to 5,809.3 million GEL which exceeds the indicator of the II quarter by 508.5 million GEL and exceeds the indicator of the III quarter of 2022 by 920.4 million GEL.

State Budget Total Revenues performance indicator (5,736.4 million GEL) for the III quarter of 2023 has increased (under the influence of a significant rise in the component of Revenues) compared to the average indicator of all 4 quarters of 2021-2022 years by 1,142.0 million GEL (by 24.9%) and 604.1 million GEL (by 11.8%) respectively.

The diagram below represents State Budget Total Revenues according to the quarters in 2021-2023.

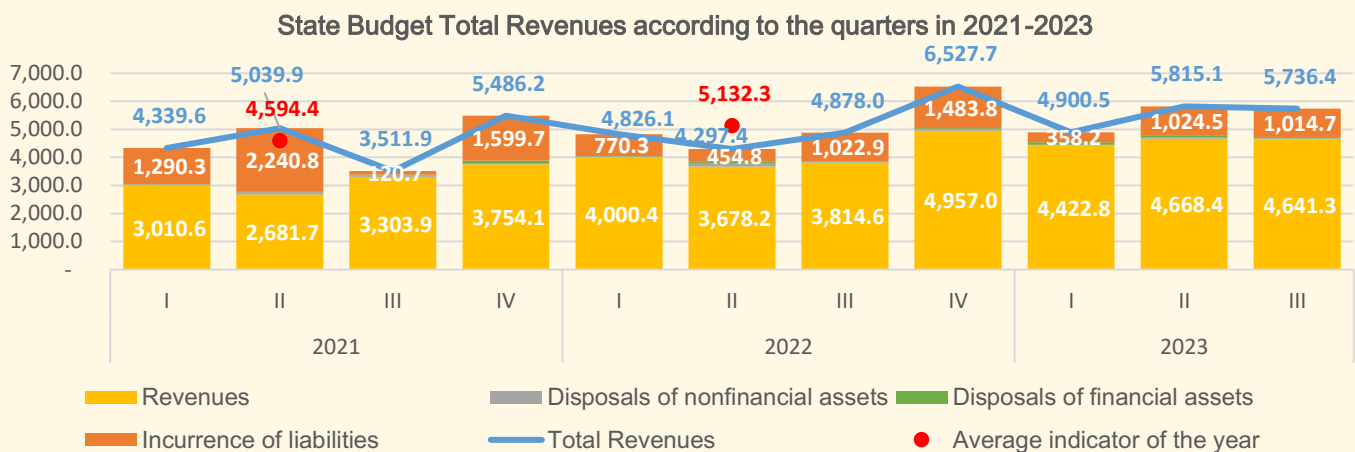


Diagram 3: State Budget Total Revenues according to the quarters in 2021-2023 years (million GEL)

The formation of total revenues for July-September 2023 was generally implemented by revenues (80.9%) and by receipts from the incurrence of liabilities (17.7%). 31.8 million GEL was received from the Non-financial assets and the indicator for the disposal of financial assets amounted to 48.6 million GEL.

As for the indicator of the State Budget Total Expenditures execution (5,809.3 million GEL) in the III quarter of 2023, it exceeds the average indicator of all 4 quarters of 2021 by 857.4 million GEL (by 17.3%), whereas compared to the same indicator of 2022, it has increased by 768.5 million GEL (by 15.2%). The Diagram shown below represents the State Budget Total Expenditures in 2021-2023 according to the quarters.

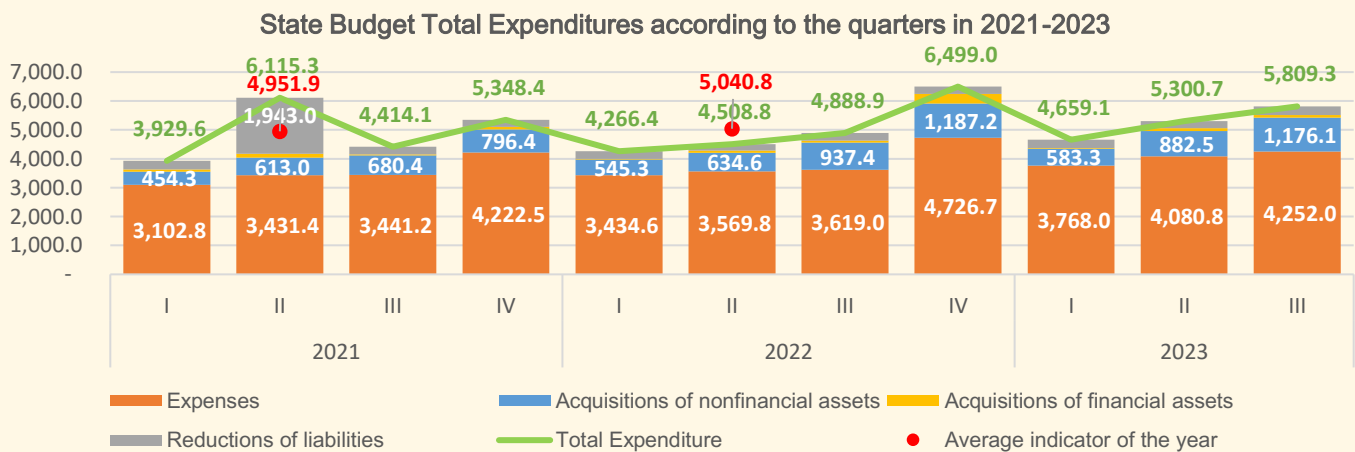


Diagram 4: State Budget Total Expenditures in 2021-2023 according to the quarters

In July-September 2023, the execution of expenses made up 4,252.0 million GEL, total expenditures made under the components of acquisitions of nonfinancial and financial assets amounted to 1,176.1 million GEL and 85.8 million GEL respectively, whereas reductions of liabilities made up 295.4 million GEL.

Taxes according to types

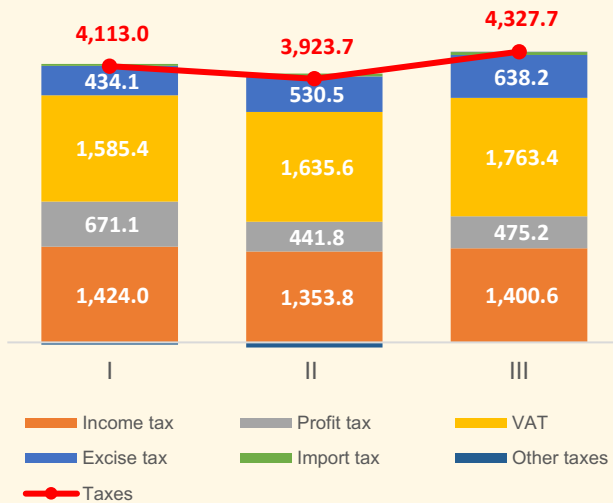


Diagram 5: Income received from taxes according to types (million GEL)

Among the total revenues, the overview of **tax revenues** is particularly important, which accounts for 93.2% of the revenues received in the III quarter of 2023 and 75.4% of the total revenues. Specifically, in III quarter, the state budget received 4,327.7 million GEL from taxes, by 404.0 million GEL (by 10.3%) more than the figure of the II quarter, and by 214.6 million GEL (by 5.2%) more than the figure of the I quarter. Compared to the II quarter, all taxes have increased in the III quarter, especially, VAT (by 127.9 million GEL) and Excise tax (by 107.7 million GEL, mainly due to the increase in revenue from taxation of imported tobacco). 84.6 million GEL more was received under the component of Other taxes and amounted⁵ to 7.4 million GEL. Income and profit taxes have been increased by 46.8 million GEL and 33.4 million GEL respectively, import tax has also been increased by a small amount (by 3.5 million GEL).

Expenses according to types

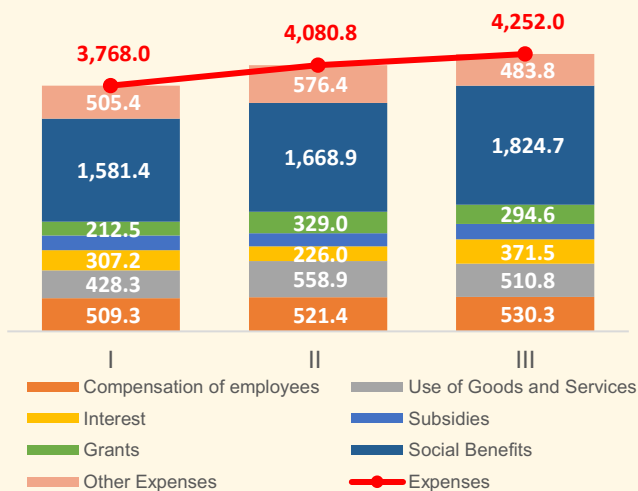


Diagram 6: Incurred expenses according to classifications (million GEL)

As for the largest component of total expenditures, **expenses**, it makes up 73.2% of the total expenditures made in the III quarter. In July-September of 2023, expenses amounted to 4,252.0 million GEL, which exceeds the indicator of the last quarter by 171.2 million GEL. The given increase is mainly associated with a rise in the components of social benefits (by 155.7 million GEL), interest (by 145.5 million GEL), as well as subsidies (by 36.1 million GEL) and compensation of employees (by 9.0 million GEL). Compared to the last quarter, there is a decrease in the financing of other expenses (by 92.6 million GEL), Use of goods and services (by 48.1 million GEL) and grants (by 34.4 million GEL).

As for the gross operating balance and the net lending/net borrowing balance, in the III quarter of 2023, state budget **gross operating balance** made up 389.2 million GEL, whereas **the net lending/net borrowing balance** amounted to – (-755.0) million GEL.

It must also be noted that, in July-September, in view of the total revenues (5,736.4 million GEL) and total expenditures (5,809.3 million GEL), **the net accumulation in the stock of cash** amounted to **72.9 million GEL**.

⁵ Based on the reform implemented in the treasury code system in 2016, the tax paid before the declaration deadline is recorded in the "other tax" article (mainly it refers to income tax), from where they are transferred to the corresponding type of tax after the declaration deadline. In addition, from the same article, the amount is transferred to the sub-account for the return of overpaid amounts of tax income, therefore, the performance of other tax in a specific reporting period can be both positive and negative.

State Budget Total Revenues

According to the law of Georgia “on State Budget of Georgia 2023”, the annual **total revenues plan** is defined with the amount of **21,914.2 million GEL**, whereas **the execution of the total revenues** in 2023 9-month amounted to **16,451.9 million GEL**, 75.1% of the annual plan and 105.6% of the 9-month plan (15,574.6 million GEL). It exceeds (under the influence of a significant increase in the revenues) the same indicator of the last year by 2,450.4 million GEL (by 17.5%).

In nominal terms, the performance indicators of 2014-2023 state budget total revenues for 9 months, besides the 9-month indicator of 2016, stand out with annual growth trend. In 2014-2022, its share in the annual indicator varied between 68.2% and 73.6%, whereas the 9-month execution indicator of 2023 amounted to 75.1% of the annual plan.

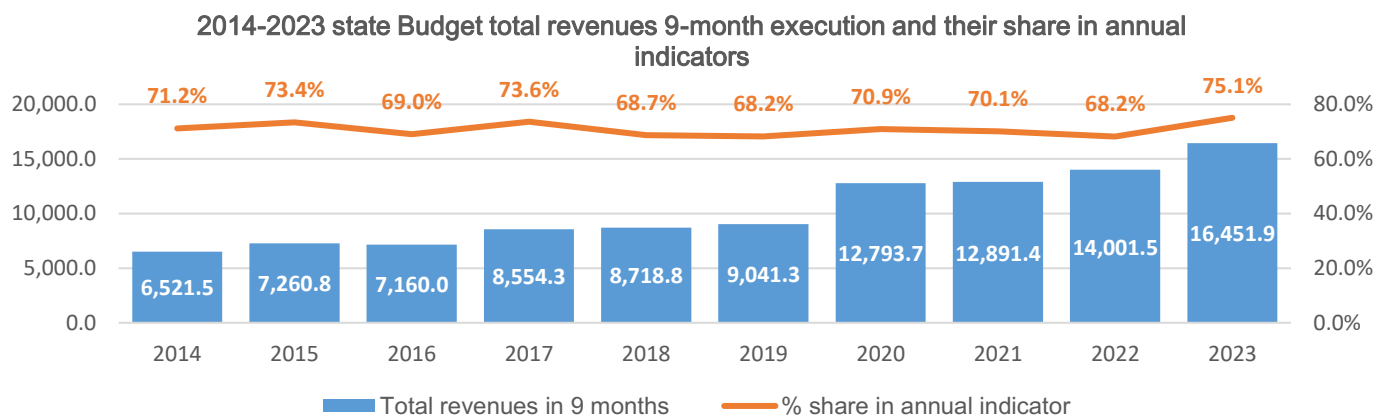


Diagram 7: 2014-2023 State Budget total revenues 9-month execution and their share in annual indicators (million GEL)

As for the execution of the 9-month total revenues by components, the following components are executed in excess, revenues (103.5%), disposals of financial assets (105.7%) and incurrence of liabilities (121.1%), whereas, disposals of nonfinancial assets is characterized with a low performance level (84.2%).

Title	2022 9-month performance	2023 Annual Plan	2023 9-month plan	2023 9-month performance	2023 9-month performance / 2023 9-month plan		2023 9-month performance / 2022 9-month performance		Performance towards annual plan
					Distinction	%	Distinction	%-Alternation	
Total revenues	14,001.5	21,914.2	15,574.6	16,451.9	877.3	105.6%	2,450.4	17.5%	75.1%
Revenues	11,493.2	17,619.9	13,266.1	13,732.5	466.3	103.5%	2,239.2	19.5%	77.9%
Taxes	10,288.2	16,290.4	12,165.6	12,364.4	198.8	101.6%	2,076.2	20.2%	75.9%
Grants	290.0	279.6	156.3	240.7	84.3	153.9%	-49.4	-17.0%	86.1%
Other revenues	915.0	1,050.0	944.2	1,127.4	183.2	119.4%	212.4	23.2%	107.4%
Disposals of nonfinancial assets	155.7	200.0	122.0	102.7	-19.3	84.2%	-53.0	-34.0%	51.3%
Disposals of financial assets	104.6	450.0	207.5	219.4	11.9	105.7%	114.8	109.8%	48.7%
Incurrence of liabilities	2,248.1	3,644.3	1,979.0	2,397.4	418.4	121.1%	149.4	6.6%	65.8%
External	1,340.8	2,244.3	1,054.0	1,405.5	351.5	133.4%	64.8	4.8%	62.6%
Domestic	907.3	1,400.0	925.0	991.9	66.9	107.2%	84.6	9.3%	70.8%

Table 2: 2022-2023 9-month total revenues of the State Budget (million GEL, %).

Compared to the previous year, the indicator of the total revenues has increased by 2,450.4 million GEL, the given 17.5% increase is associated with a significant rise in revenues (by 2,239.2 million GEL). The rise in total revenues of the state budget (in general) is connected with a growth of its main components - revenues and the receipts from the incurrence of liabilities. For 2015-2023, the average growth rate of the component of the incurrence of liabilities (40.7%) is much higher than the same indicator of revenues (11.4%). However, in 2023, the receipts from the incurrence of liabilities have increased by 6.6% compared to the previous year, whereas, revenues have increased by 19.5%, which is correspondingly reflected in the structure of total revenues. In 2023, compared to the previous years, the share of revenues in the total revenues increased from 82.1% to 83.5%, while the share of receipts from the incurrence of liabilities have decreased from 16.1% to 14.6%. Similarly to past years, the total share of receipts received from the disposals of nonfinancial and

financial assets in the 9-month total revenues indicator for 2023 is small and amounts to 2.0% (this indicator was at 2.1% on average throughout 2014-2022 years).

Structure Dynamics of 2014-2023 State Budget Total Revenues in 9-month

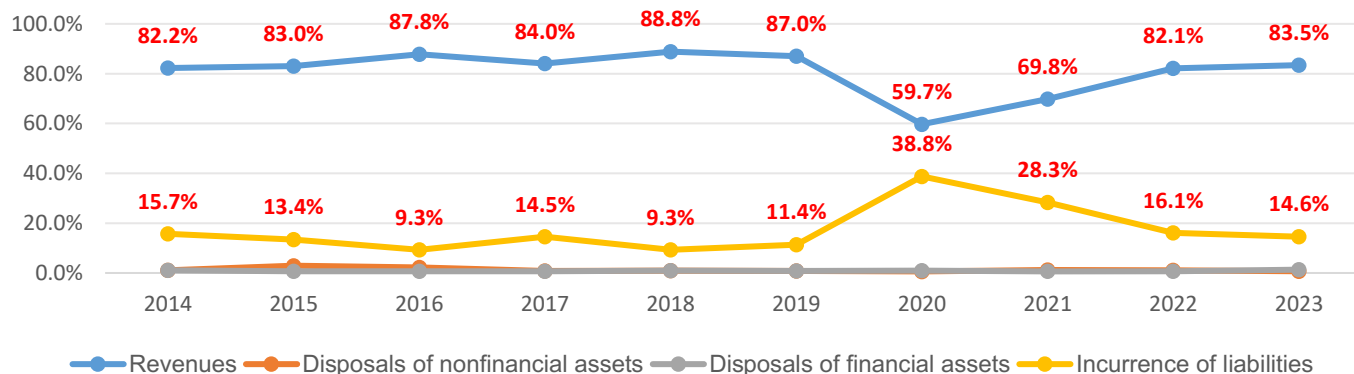


Diagram 8: Structure Dynamics of 2014-2023 State Budget Total Revenues in 9-month (%)

The diagram below represents 2014-2023 State Budget Total Revenues in 9-month according to components.

2014-2023 9-month dynamics of State Budget Total Revenues

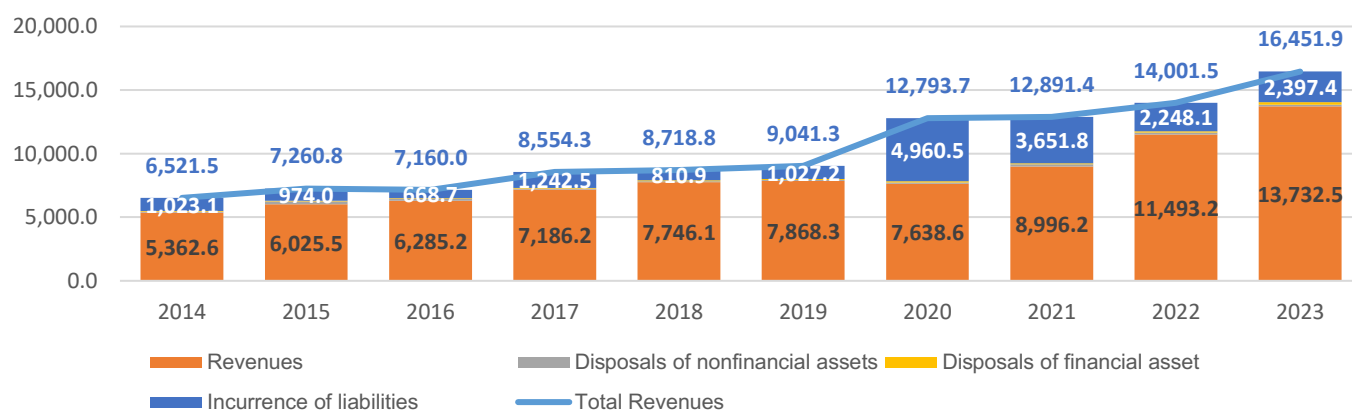


Diagram 9: 2014-2023 9-month Dynamics of State Budget Total Revenues (million GEL).

As to the 9-month of 2021-2023 performance of the State Budget total revenues according to months, the average monthly received total revenues amounted to 1,432.4 million GEL in January-September 2021, whereas, in January-September 2022, it stood at 1,555.7 million GEL. In January-September 2023, the average monthly indicator comprised 1,828.0 million GEL, by 27.6% (by 395.6 million GEL) more than the 2021 9-month average indicator and by 17.5% (by 272.3 million GEL) more than the 2022 9-month indicator.

2021-2023 State Budget Total Revenues according to months

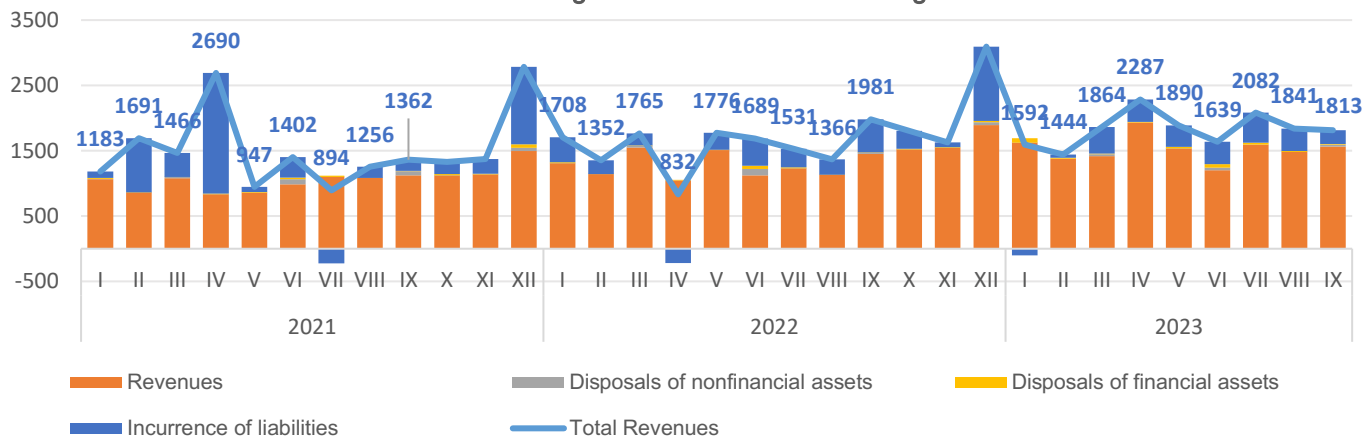


Diagram 10: 2021-2023 State Budget Total Revenues according to months (million GEL).

Revenues

The revenues received in 9 months of 2023 amounted to 13,732.5 million GEL - 103.5% of the 9-month plan (13,266.1 million GEL) and 77.9% of the annual plan (17,619.9 million GEL), exceeding the previous year's indicator by 2,239.2 million GEL (by 19.5%). As for the performance of revenues according to the components (taxes, grants, and other revenues), tax revenues stand out with a good performance level, whereas, the performance indicators of grants and other revenues are characterized by significant positive deviations.

The diagram below represents 2014-2023 9-month State Budget Revenues according to components.

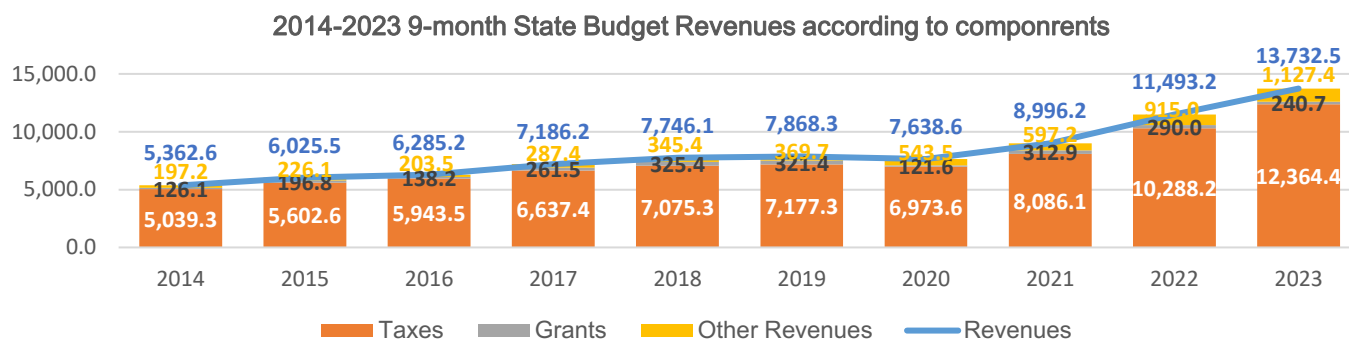


Diagram 11: 2014-2023 9-month State Budget Revenues according to components (million GEL).

- 12,364.4 million GEL is mobilized through **tax revenues** (on which 90% of revenues were formed) in 9-month of 2023, 101.6% of the 9-month plan (12,165.6 million GEL) and 75.9% of an annual plan (16,290.4 million GEL), exceeding the same indicator of the previous year by 2,076.2 million GEL (by 20.2%).

Title	2022 9-month performance	2023 annual plan	2023 9-month plan	2023 9-month performance	2023 9-month performance / 2023 9-month plan		2023 9-month performance / 2022 9-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-alternation	
Taxes	10,288.2	16,290.4	12,165.6	12,364.4	198.8	101.6%	2,076.2	20.2%	75.9%
Income tax	3,446.1	5,140.0	3,945.6	4,178.5	232.8	105.9%	732.4	21.3%	81.3%
Profit tax	1,560.7	2,000.0	1,580.0	1,588.2	8.2	100.5%	27.4	1.8%	79.4%
VAT	4,372.1	6,670.4	4,883.0	4,984.4	101.4	102.1%	612.3	14.0%	74.7%
Excise tax	1,401.5	2,100.0	1,511.0	1,602.8	91.8	106.1%	201.3	14.4%	76.3%
Import tax	87.0	130.0	91.0	114.1	23.1	125.4%	27.1	31.2%	87.8%
Other taxes	-579.2	250.0	155.0	-103.6	-258.6	-66.8%	475.6	-82.1%	-41.4%

Table 3: 2022-2023 9-month State Budget tax revenues (million GEL, %).

Compared to the 9-month plan, nearly all taxes, except for Other taxes, have a high level of mobilization and vary between 100.5% and 125.4% (especially, income tax, VAT, and excise are distinguished by a significant excess of plan indicators - respectively, by 232.8 million GEL, 101.4 million GEL and 91.8 million GEL). As for other taxes, its 9-month planned indicator was defined at 155.0 million GEL, while the actual figure amounted to -103.6 million GEL⁶.

Compared to the same period last year, a rise in the income tax is connected mainly to an increase of 598.1 million GEL (by 19.9%) in the income tax occupied by the lessees. As for the VAT, 4,984.4 million GEL was transferred to the state budget in 9 months, which is by 612.3 million GEL more than the previous year. (Among which by 570.8 million GEL more was received from the products realized and services rendered on the territory of Georgia and by 41.5 million GEL more - from the imported products). Compared to last year, excise tax has experienced a rise of 14.4% (by 201.3 million GEL) mainly by the influence of an increase in revenue by 195.9 million GEL from taxation of imported goods (including, excise tax from the taxation of imported tobacco increased by 101.9 million GEL, by 18.0%).

⁶ Based on the reform implemented in the treasury code system in 2016, the tax paid before the declaration deadline is recorded in the "other tax" article (mainly it refers to income tax), from where they are transferred to the corresponding type of tax after the declaration deadline. In addition, from the same article, the amount is transferred to the sub-account for the return of overpaid amounts of tax income, therefore, the performance of other tax in a specific reporting period can be both positive and negative.

Compared to the same period of the previous year, the amount of tax revenues has increased by 2,076.2 million GEL (by 20.2%). The indicated increase is mainly stipulated by the growth of income tax and VAT (by 21.3% and 14.0% respectively).

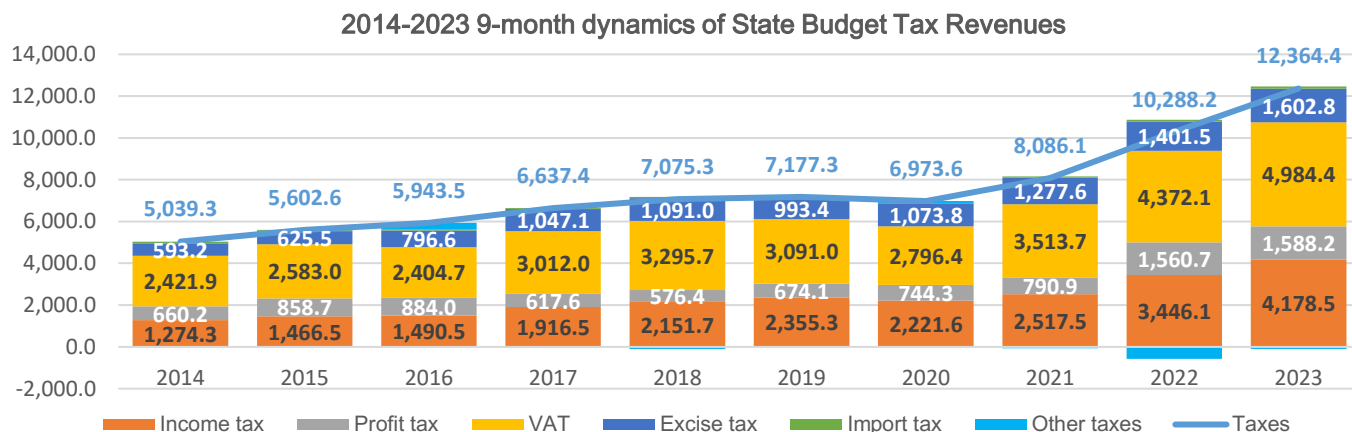


Diagram 12: 2014-2023 9-month dynamics of State Budget Tax Revenues (million GEL).

As for the **State Budget tax revenues** according to months, throughout the February-May months, taxes are characterized with an increasing trend, however the amount of taxes in June is significantly reduced compared to previous months (mainly due to a significant decrease in the other taxes). Since July, tax revenues show an increasing trend again (in July-September, average growth makes up 12.0%). In September, the state budget received 1,463.7 million GEL from taxes, which is by 10.3 million GEL less compared to the indicator of July, whereas exceeds the indicator for August by 73.9 million GEL. Average monthly indicator throughout the 9 months of 2023 is 1,373.8 million GEL, which is by 230.7 million GEL (by 20.2%) more than the average indicator for the same period of 2022 and exceeds the average annual indicator of 2022 by 125.8 million GEL (by 10.1%). In 9 months of 2023, the highest indicator of tax revenues was recorded in January (1,488.1 million GEL), whereas the lowest, in June.

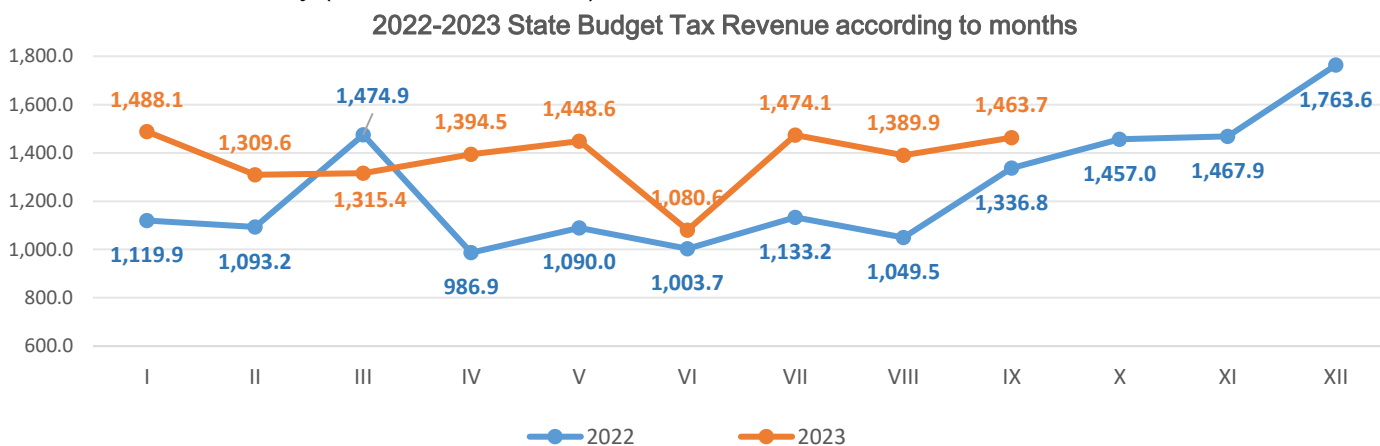


Diagram 13: 2022-2023 State Budget Tax Revenues according to months (million GEL)

Discussion of **Consolidated Budget Tax Revenues** is very important, during the analysis of the tax revenues. In the 9-month of 2023, tax revenues of the consolidated budget amounted to 14,402.3 million GEL which represents 76.2% of the forecast annual figure (18,890.0 million GEL) at the stage of approval of the 2023 state budget (December 2022). According to the 9-month figures of 2014-2023, indicators of consolidated budget tax revenues are characterized by a constant growth trend. However, in 9 months of the current year, taxes have significantly increased compared to the previous years. Throughout 2015-2022 years, the average growth rate of tax revenues was 11.1%, while the indicator of 2023 exceeds the indicator of 2022 by 19.4% (by 2,335.3 million GEL, mainly by the influence of a significant increase in income tax and VAT).

The diagram below represents 2014-2023 9-month tax revenues of consolidated budget of Georgia.

2014-2023 9-month Consolidated Budget Tax Revenues

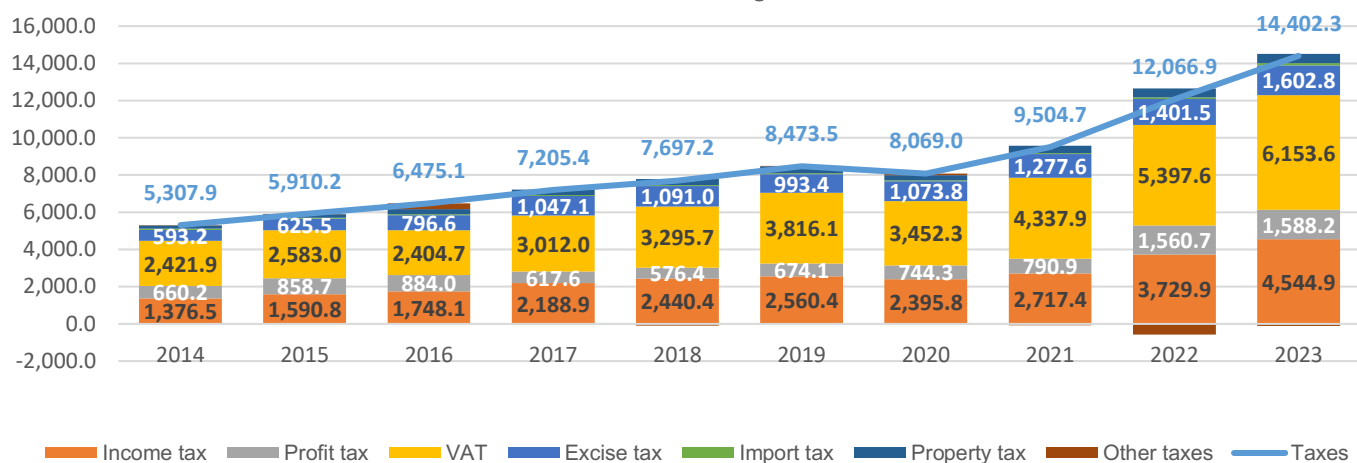


Diagram 14: 2014-2023 9-month Consolidated Budget Tax Revenues (million GEL).

The actual **grants** indicator (240.7 million GEL) stands out with a high-performance level and amounts to 153.9% of the 9-month plan and 86.1% of the annual plan, which is mainly related to the grants received from the central budget's LEPLs, in the form of which, 95.7 million GEL was received in the budget throughout 9 months, 136.7% of the 9-month plan (among which, 34.4 million GEL was received in the budget in September), as well as the targeting grants allocated to budgetary organizations by donors with an amount of 62.3 million GEL throughout 9 months (this type of grant is not taken into account by the plan and therefore affects the increase in the total volume of grants). In 9 months, budget supporting grants in the amount of 60.0 million GEL (104.6%) were received in excess. In addition, investment grants in the amount of 22.7 million GEL were received in the budget, which constitute 78.2% of the 9-month plan.

Compared to the same period of the previous year, the amount of grants has decreased by 49.4 million GEL (by 17.0%). The indicated decrease is mainly connected with the budget-supportive grants, by which the state budget has received by 61.6 million GEL more in the 9-month period of 2022.

2014-2023 9-month Dynamics of Grants according to components

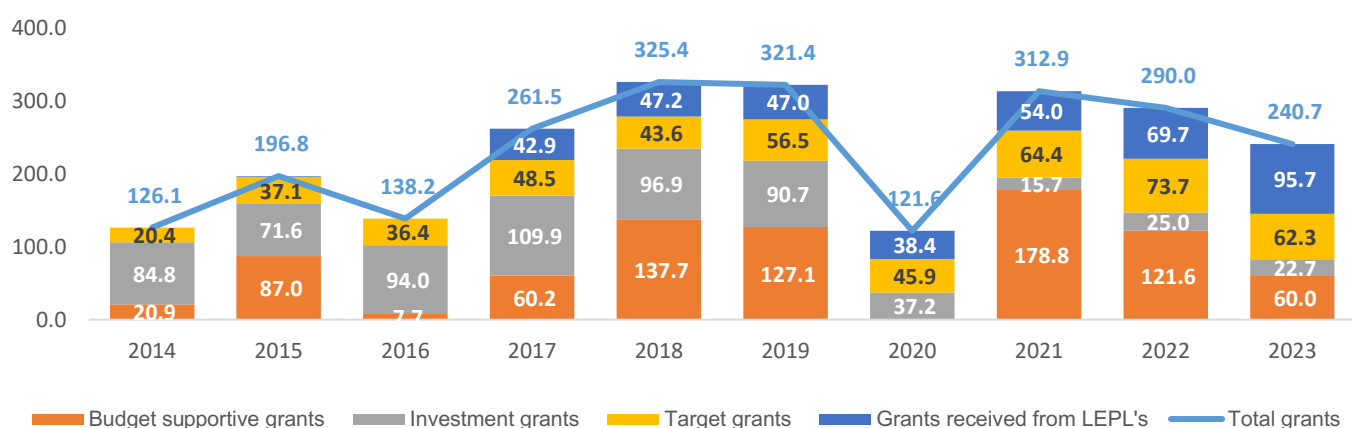


Diagram 15: 2014-2023 9-month Dynamics of Grants according to components (million GEL).

- In the 9 months of 2023, 1,127.4 million GEL was mobilized to the budget by way of the **other revenues** – 119.4% of the 9-month plan (944.2 million GEL) and 107.4 % of the annual plan (1,050.0 million GEL).

Title	2022 9-month performance	2023 annual plan	2023 9-month plan	2023 9-month performance	2023 9-month performance / 2023 9-month plan		2023 9-month performance / 2022 9-month performance		performance towards the annual plan %
					Distinction	%	Distinction	%-Alternation	
Other Revenues	915.0	1,050.0	944.2	1,127.4	183.2	119.4%	212.4	23.2%	107.4%
Revenues from Property	568.9	621.0	590.8	730.2	139.4	123.6%	161.2	28.3%	117.6%
Interests	187.6	245.0	221.1	241.1	20.0	109.1%	53.6	28.5%	98.4%
Dividends	356.1	350.0	350.0	463.7	113.7	132.5%	107.6	30.2%	132.5%
Rent	25.3	26.0	19.7	25.4	5.7	128.7%	0.1	0.4%	97.5%
Realization of Goods and Services	70.1	87.0	67.4	79.8	12.4	118.4%	9.7	13.8%	91.7%
Administrational Fees and Taxes	68.3	83.9	65.6	76.4	10.8	116.5%	8.1	11.8%	91.0%
Goods and Services Purchased by non-market rule	1.8	3.1	1.8	3.4	1.6	186.5%	1.6	85.8%	110.7%
Fines, Sanctions and Penalty interests	95.7	130.0	97.0	112.0	15.0	115.5%	16.3	17.0%	86.1%
Transfers which are not Classified Elsewhere	180.2	212.0	189.0	205.5	16.5	108.7%	25.2	14.0%	96.9%

Table 4: 2022-2023 9-month State Budget indicators of other revenues (million GEL, %).

Other revenues have been received in excess by 19.4% compared to the 9-month plan mainly due to the revenues from the property which makes up 64.8% of the total indicator of Other Revenues. In particular, 730.2 million GEL has been received in the form of revenue from the property (including revenue in the form of rent, interest and dividends), which exceeds the 9-month plan by 23.6% and the annual plan by 17.6%, due to the influence of excessive receipt of revenue from the property in all categories, however, this was largely influenced by the dividend, in particular, by exceeding the National Bank's profit by 112.8 million GEL, by transferring the amount of 462.8 million GEL to the budget (as for dividends from the profits of state-owned enterprises, 0.9 million GEL was received in this direction, although its receipt is not provided for in the annual plan). Interest income as of January-September is 241.1 million GEL (including, interest accrued on deposits and accounts make up 179.6 million GEL) and represents 109.1% of the 9-month plan. Revenue in the form of rent amounts to 25.4 million GEL, 128.7% of the 9-month plan, and 97.5% of the annual plan. From this, 22.6 million GEL was received from the license fee (last year, 23.3 million GEL was received in the budget in this direction).

18.2% of the total indicator of Other Revenues is received from Non-classified Transfers with an amount of 205.5 million GEL, which makes up 108.7% of the 9-month plan (96.9% of the annual plan), among them, the revenues from road use fee amount to 134.5 million GEL, while the unused and returned budgetary funds of the previous year make up 26.3 million GEL, and revenue from the breach of contract – 12.8 million GEL.

Revenues received from realization of goods and services in January-September amounted to 79.8 million GEL, 118.4% of the 9-month plan (91.7% of the annual plan). The main income with an amount of 76.4 million GEL was received in the form of administrative fees and taxes. Among them, Permission fees constitute 51.8 million GEL (from which 50.3 million GEL was received from the permits on gaming house, gaming machine salon, bookmaker, lotto, bingo, and arranging incentive lotteries) and State Duty makes up 19.2 million GEL (among which 17.8 million GEL is received from cases pending in courts).

Compared to the same period last year, the volume of Other Revenues has increased significantly - by 212.4 million GEL (by 23.2%), which is mainly related to a 28.3% increase in the property revenues (by 161.2 million GEL) (under the influence of receiving 106.7 million GEL more money as a dividend from the National Bank's profit) as well as an increase in revenue from unclassified transfers by 25.2 million GEL (the above is largely due to receiving 58.6% more revenue from road usage fees).

The revenue from sanctions (fines and penalty interests) reached 112.0 million GEL, which makes up 115.5% of the 9-month plan and 86.1% of the annual plan (among which 63.4 million GEL was received from sanctions due to administrative violations, in particular, for breach of traffic regulations).

The diagram below represents the 2014-2023 9-month performance of Other Revenues according to the components.

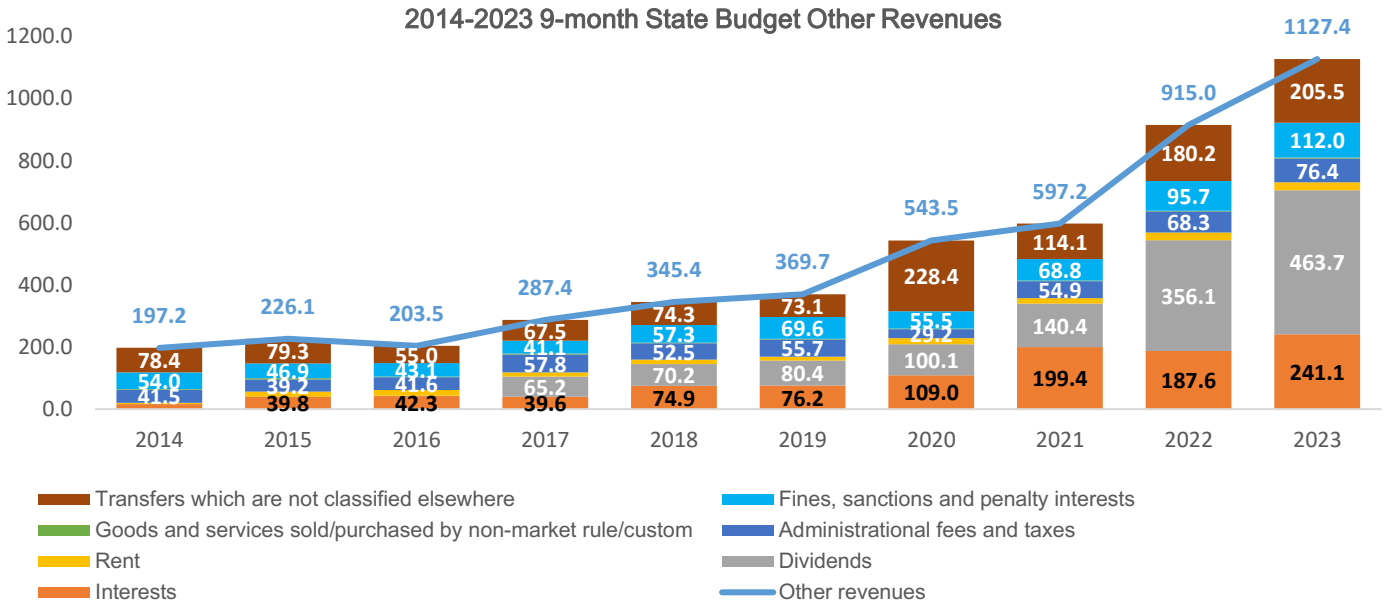


Diagram 16: 2014-2023 9-month State Budget other revenues (million GEL).

Disposals of Nonfinancial Assets

The receipts received from **disposals of nonfinancial assets** (102.7 million GEL) are characterized by a low-performance indicator and make up 84.2% of the 9-month plan (51.3% of the annual plan), of which 79.9 million GEL was received from the sale of main assets (from this, 21.8 million GEL was received in September), whereas 21.5 million GEL - from the sale of non-derivative assets, namely, from the realization of land, and 1.3 million GEL - from the license to use the radio frequency spectrum.

Compared to the same period of last year, the receipts under the article of disposals of nonfinancial assets have decreased by 53.0 million GEL (by 34.0%). This is mainly related to the receipts from the sale of the main assets, in particular, non-residential buildings of national significance, in the form of which 63.7 million GEL was received in the budget in 9 months of the current year, and 115.8 million GEL in the same period of 2022.

The diagram below represents the total revenues received from disposals of nonfinancial assets in 9 months of 2014-2023.

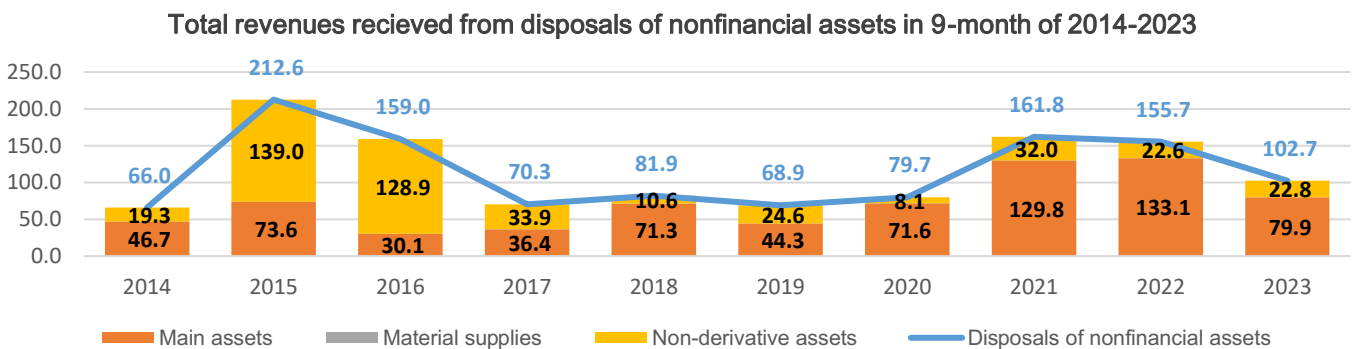


Diagram 17: Total revenues received from disposals of nonfinancial assets in 9-month of 2014-2023 (million GEL).

Disposals of Financial Assets

219.4 million GEL was received from **disposals of financial assets** in 9 months, which represents 105.7% of the 9-month plan (48.7% of the annual plan). The main funds, in the amount of 217.8 million GEL, were obtained from the repayment of the loans, while the receipts in the form of stocks and other capital amounted to 1.6 million GEL. Compared to last year's indicator, the receipts from disposals of financial assets have significantly increased by 114.8 million GEL (2.1 times).

The diagram below represents total revenues received from disposals of financial assets in 9-month of 2014-2023⁷.

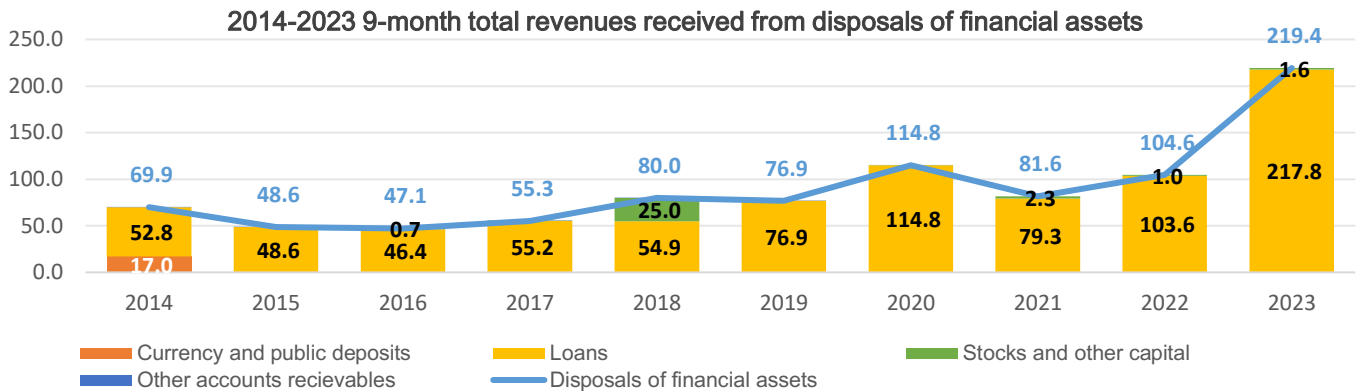


Diagram 18: 2014-2023 9-month total revenues received from Disposals of financial assets (million GEL).

Incurrence of Liabilities

The receipts from the **incurrence of liabilities** in January-September amounted to 2,397.4 million GEL, 121.1% of the 9-month plan (65.8% of the annual plan). Compared to the 9-month plan, the above-mentioned 21.1% increase was mainly due to the 33.4% excess of credits received in the budget from external sources. In particular, 1,405.5 million GEL (133.4% of the 9-month plan) was received in the budget from external sources, including, the main funds were received in the form of investment credits in the amount 1,192.9 million GEL (which is by 138.9 million GEL more than the planned indicator). According to the plan, receipt of budget supporting credits is foreseen in the 4th quarter, however, 212.6 million GEL was credited to the budget in the form of these credits in 9 months, which is 53.2% of the annual plan.

Title	2022 9-month performance	2023 annual plan	2023 9-month plan	2023 9-month performance	2023 9-month performance / 2023 9-month plan		2023 9-month performance / 2022 9-month performance		performance towards the annual plan
					Distinction	%	Distinction	%-Alteration	
Incurrence of Liabilities	2,248.1	3,644.3	1,979.0	2,397.4	418.4	121.1%	149.4	6.6%	65.8%
External	1,340.8	2,244.3	1,054.0	1,405.5	351.5	133.4%	64.8	4.8%	62.6%
Budget Supportive credits	260.7	400.0		212.6	212.6		-48.0	-18.4%	53.2%
Investment credits	1,080.1	1,844.3	1,054.0	1,192.9	138.9	113.2%	112.8	10.4%	64.7%
Domestic	907.3	1,400.0	925.0	991.9	66.9	107.2%	84.6	9.3%	70.8%

Table 5: 2022-2023 9-month State Budget indicators of incurrence of liabilities. (million GEL,%).

As for the indicator of incurrence of domestic liabilities, the received funds from the emission⁸ of treasury securities in the reporting period amounted to 2,331.3 million GEL, whereas the principal repayment amounted to 1,339.4 million GEL. As a result of the emission and redemption of treasury liabilities and treasury bonds, the net incurrence of liabilities comprised 991.9 million GEL (107.2% of the 9-month plan).

⁷ By the budget classification before October, 2014, in 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.

⁸ With the information of the Ministry of Finances of Georgia, 48 auctions of securities were held during the 9-month period of 2023. 2,235.3 million GEL treasury securities were released, from which – the treasury bonds with the amount of 1,875.3 million GEL fully represent “benchmark bonds”.

Compared to the 9-month indicator of 2020-2021, the amount of receipts from the incurrence of liabilities in 2023 has significantly decreased. According to the indicators of the 2015-2019 9-month period, the average growth rate for the given component is 8.3%, while in 2020, compared to the previous year, it reached 382.9%. In 2021- 2022, the given component has decreased significantly: in 2021 - by 26.4%, and in 2022 - by 38.4% (under the influence of a significant decrease in external liabilities).

In the reporting period of 2023, the receipts from the incurrence of liabilities increased slightly, by 6.6% compared to the same period of 2022, due to the increase in external liabilities (by 64.8 million GEL) as well as domestic liabilities (by 84.6 million GEL).

The diagram below represents 2014-2023 9-month dynamics of domestic and external Incurrence of liabilities.

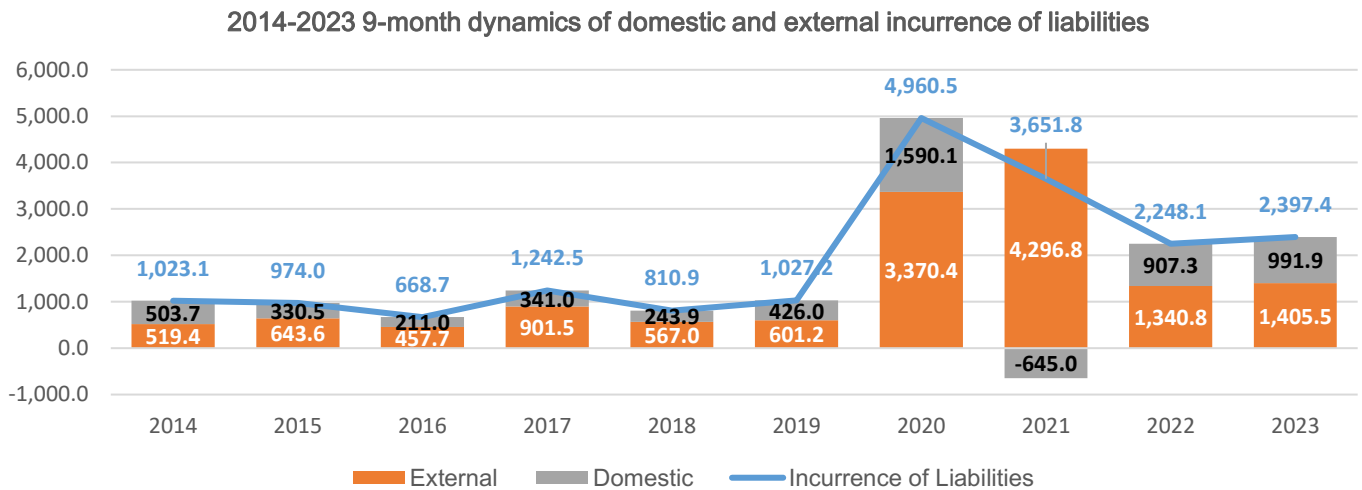


Diagram 19: 2014-2023 9-month dynamics of domestic and external Incurrence of liabilities (million GEL).

On the other hand, due to the increase in external liabilities, the share of investment credits in the total volume of external liabilities has significantly increased in the current year, compared to 2020-2021, namely: according to the data of 9 months, the share of the mentioned credits in 2020-2021, represents 26.8% and 22.3% respectively, and in 9 months of 2023, the share of investment credits, compared to the same indicator of 2022, increased from 80.6% to 84.9% (correspondingly, the share of budget supporting credits decreased from 19.4% to 15.1% in total).

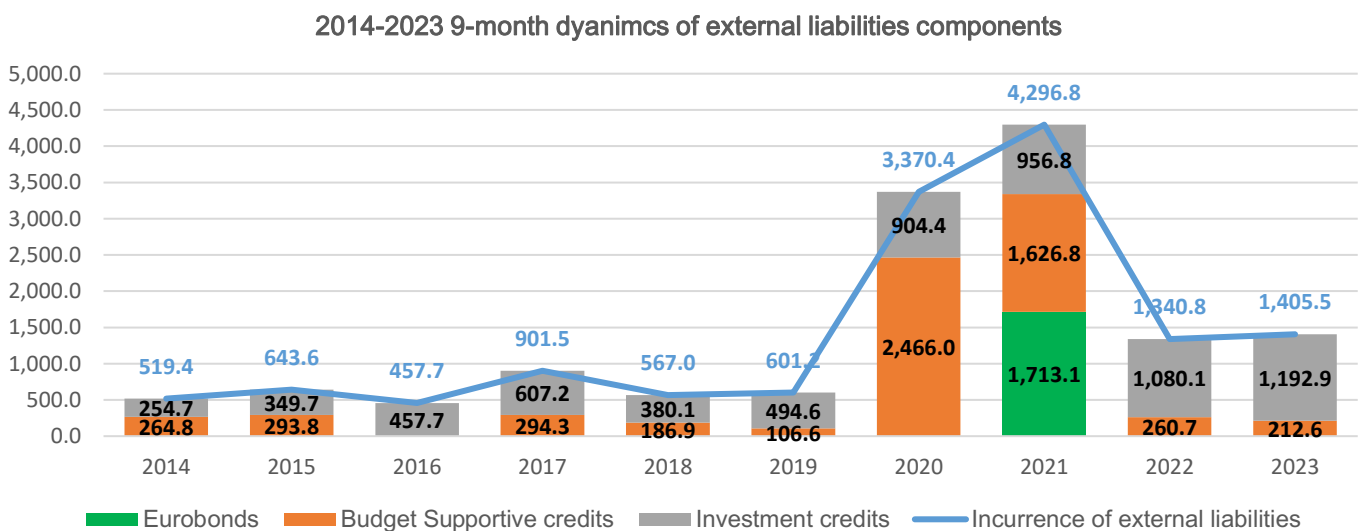


Diagram 20: 2014-2023 9-month dynamics of external liabilities components (million GEL).

State Budget Total Expenditures

According to the law of Georgia “on State Budget of Georgia 2023”, the planned **total expenditures** are defined with the amount of **21,880.1 million GEL**, whereas the execution of 2023 9-month **total expenditures amounted to 15,769.1 million GEL**, 72.1% of an annual plan, 98.5% of the 9-month approved and adjusted plans (16,016.5 million GEL), whereas it is more than the previous year’s same indicator by 15.4% (by 2,105.0 million GEL).

In nominal terms, the indicator of 9-month State Budget total expenditures (except 2022) stands out with a growing trend. The share of total expenditures in 2014-2022 annual execution was fluctuating between 65.7% and 73.0%, however, the 2023 9-month performance indicator amounted to 72.1% of the annual plan.

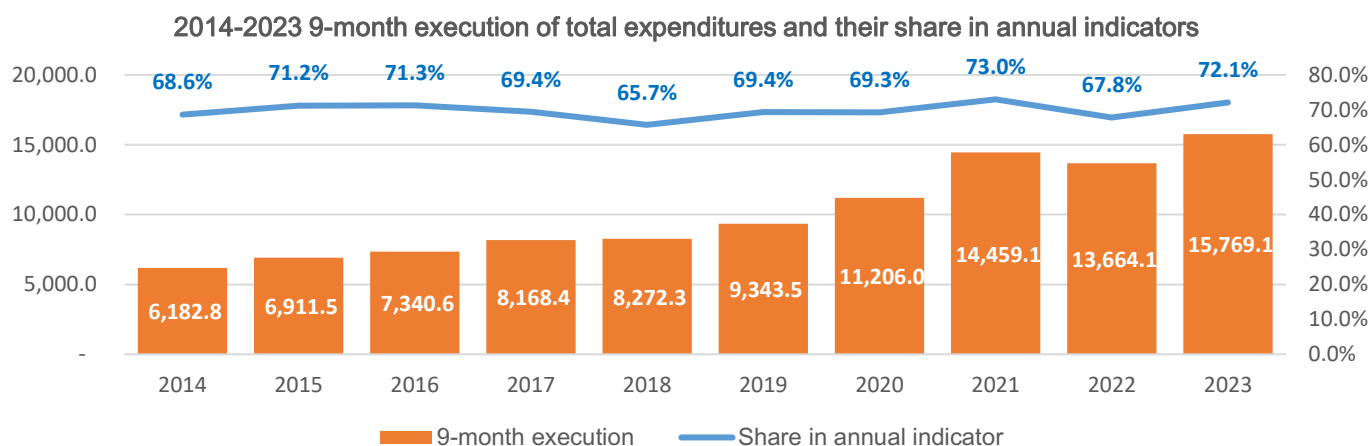


Diagram 21: 2014-2023 9-month execution of total expenditures and their share in annual indicators (million GEL, %).

The table below represents executions of 9-month 2022-2023 State Budget total expenditures. As represented on the table, the execution of expenses amounts to 97.7% of 9-month approved plan, whereas, 97.8% of the 9-month adjusted plan. The component of acquisitions of financial assets stands out with good performance level. Namely, the execution of mentioned component amounts to 107.6% of the 9-month approved and adjusted plans. The acquisitions of nonfinancial assets is also characterized with a high execution level. In particular, its execution represents 102.7% of the 9-month approved and 100.2% of the 9-month adjusted plan. The component of reductions of liabilities is characterized by a good execution level in regards to the 9-month adjusted plan and a low execution level towards the 9-month approved plan. In particular, its execution makes up 94.4% in regards to the 9-month approved plan and 100.0% in regards to the 9-month adjusted plan.

Title	2022 9-month performance	2023 annual plan	2023 9-month approved plan	2023 9-month adjusted plan	2023 9-month performance	9-month performance / 9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
Total Expenditure	13,664.1	21,880.1	16,016.5	16,016.5	15,769.1	-247.4	98.5%	-247.4	98.5%	72.1%
Expenses	10,623.5	16,335.2	12,384.1	12,368.7	12,100.9	-283.2	97.7%	-267.8	97.8%	74.1%
Acquisitions of nonfinancial assets	2,117.3	3,881.3	2,572.6	2,636.1	2,641.8	69.3	102.7%	5.7	100.2%	68.1%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	154.7	445.1	194.5	194.4	209.2	14.7	107.6%	14.8	107.6%	47.0%
Reductions of liabilities	768.7	1,218.5	865.3	817.2	817.2	-48.2	94.4%	0.0	100.0%	67.1%

Table 6: 2022-2023 9-month State Budget total expenditures (million GEL, %).

The diagram below represents 2014-2023 9-month State Budget total expenditures of Georgia according to components:

2014-2023 9-month State Budget total expenditures according to components

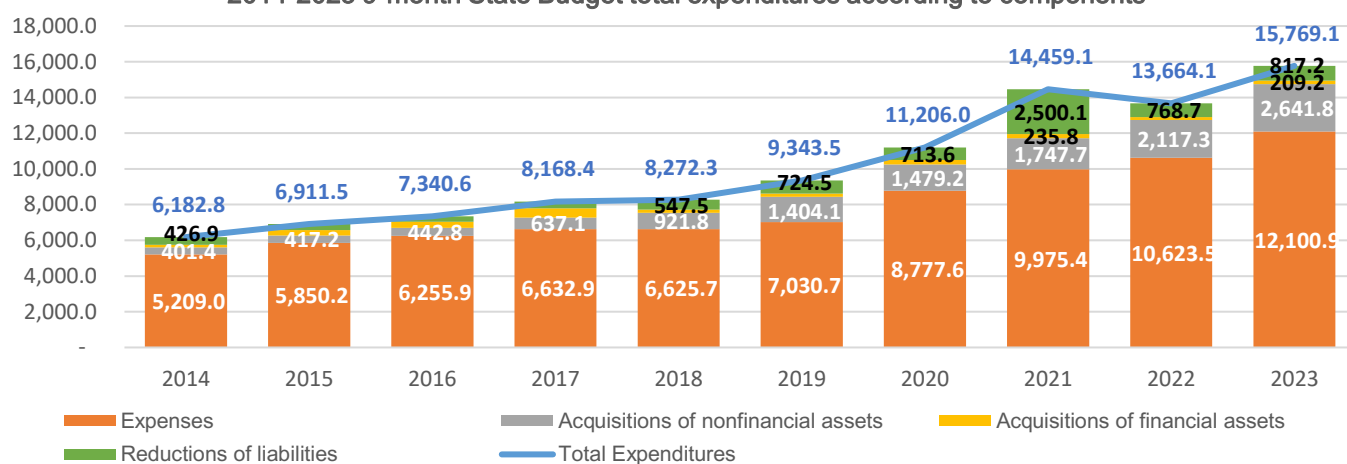


Diagram 22: 2014-2023 9-month State Budget total expenditures according to components (million GEL).

As represented on the diagram, State Budget total expenditures are characterized with a growing trend over the last few years, for example, 2023 9-month execution indicator has increased by 9,586.3 million GEL compared to 2014, which is mainly stipulated by an increase in the components of expenses, acquisitions of nonfinancial assets and reductions of liabilities. However, when observing the share of expenses and acquisitions of nonfinancial assets in total expenditures, it is clear that the share of expenses has a declining trend while the share of acquisitions of nonfinancial assets is characterized with a growing trend. In particular, in 9-month period of 2014, expenses composed 84.3% of total expenditures, whereas acquisitions of nonfinancial assets composed 6.5% of total expenditures. In 9 months of 2023, the indicators mentioned above, amounted to 76.7% and 16.8% respectively. Herewith, it needs to be mentioned that in 2014-2023, the average indicator of share of expenses in the 9-month performance compiles to 79.2% of 9-month execution of total expenditures, whereas the average indicator of acquisitions of nonfinancial assets makes up 11.0%.

For the indication of percentage distribution for the main four components of total expenditures, the diagram below represents the percentage distribution of the 2014-2023 9-month State Budget total expenditures components:

Structural dynamics of 2014-2023 9-month State Budget total expenditures

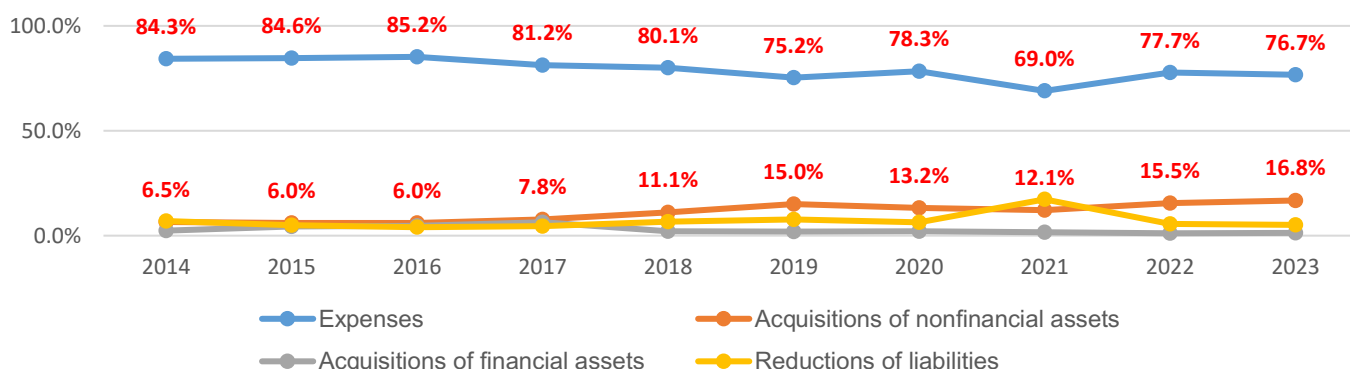


Diagram 23: Structural dynamics of 2014-2023 9-month State Budget total expenditures (%).

As to the 2021-2023 9-month execution of State Budget total expenditures according to months - average monthly indicator of January-September 2021 total expenditures was defined at 1,606.6 million GEL, while the same indicator for 2022 was defined at 1,518.2 million GEL. Average monthly indicator of January-September 2023 was defined at 1,752.1 million GEL, by 9.1% (by 145.6 million GEL) more than the average indicator of 2021 9-month period and by 15.4% (by 233.9 million GEL) more than the average indicator of 2022 9-month period.

2021-2023 State Budget total expenditures according to months

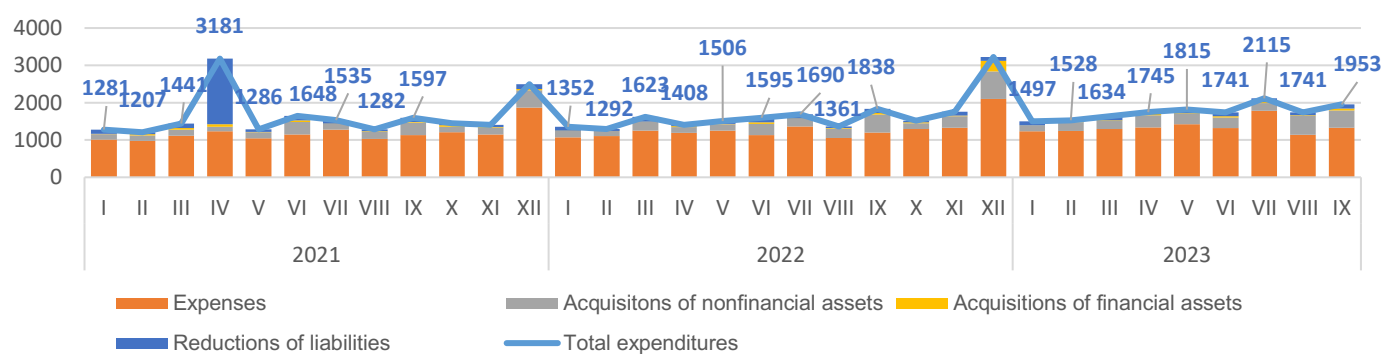


Diagram 24: 2021-2023 State Budget total expenditures according to months (million GEL).

Moreover, it should be noted that in addition to the program codes defined by the law of Georgia “On State Budget of Georgia 2023”, January-September 2023 execution of State Budget total expenditures consist of **8 additional program codes** within the framework of which the appropriations were utilized, which are:

- "Program for promoting the sale of non-standard apple harvest" (program code - 31 05 23) - in the amount of 2.1 million GEL;
- „Georgian Electricity Transmission Network Expansion open Program” (program code – 24 14 03) – in the amount of 1.3 million GEL;
- “Economic Participation, Housing and Social Infrastructure for Displaced Persons and Host Communities (KfW)” (program code - 27 06 06) - in the amount of 1.0 million GEL;
- „Biodiversity and Sustainable Local Development in Georgia (Component of Forestry Agency of Ajara) (KfW) (Program code – 55 13 13) – in the amount of 0.9 million GEL;
- „Service Development and Accessibility of the State Service Development Agency” (program code – 26 10) – in the amount of 0.8 million GEL;
- „LEPL – Kutaisi International University” (Program code – 56 00) – in the amount of 0.7 million GEL;
- „NNLE – Peace Foundation for a Better Future” (program code – 63 00) – in the amount of 0.5 million GEL;
- „NNLE – Millenium Fund” (program code – 58 00) – in the amount of 0.1 million GEL.

Expenses

The 2023 9-month execution of the **expenses** (12,100.9 million GEL), which is the greatest component of 2023 State Budget total expenditures, is apportioned by the following ways according to economic classification:

Title	2022 9-month performance	2023 annual plan	2023 9-month approved plan	2023 9-month adjusted plan	2023 9-month performance	9-month performance / 9-month approved plan		9-month performance / 9-month adjusted plan		Performance towards an annual plan
						Distinction	%	Distinction	%	
Expenses	10,623.5	16,335.2	12,384.1	12,368.7	12,100.9	-283.2	97.7%	-267.8	97.8%	74.1%
Compensation of Employees	1,302.5	2,236.7	1,671.2	1,600.2	1,561.0	-110.2	93.4%	-39.2	97.6%	69.8%
Use of Goods and Services	1,322.4	2,025.5	1,567.5	1,609.8	1,497.9	-69.6	95.6%	-111.9	93.1%	74.0%
Interest	568.0	1,201.0	923.2	908.7	904.7	-18.5	98.0%	-4.0	99.6%	75.3%
Subsidies	503.2	927.6	679.0	692.9	660.7	-18.3	97.3%	-32.3	95.3%	71.2%
Grants	641.8	1,275.8	951.2	888.4	836.0	-115.2	87.9%	-52.3	94.1%	65.5%
Social Benefits	4,496.7	6,447.9	4,962.6	5,079.2	5,075.0	112.4	102.3%	-4.2	99.9%	78.7%
Other Expenses	1,788.9	2,220.7	1,629.4	1,589.5	1,565.6	-63.9	96.1%	-24.0	98.5%	70.5%

Table 7: 2022-2023 9-month State Budget expenses according to economic classification (million GEL, %).

The diagram below represents the dynamics of 2014-2023 9-month State Budget expenses according to classification:

The dynamics of 2014-2023 9-month State Budget expenses according to components

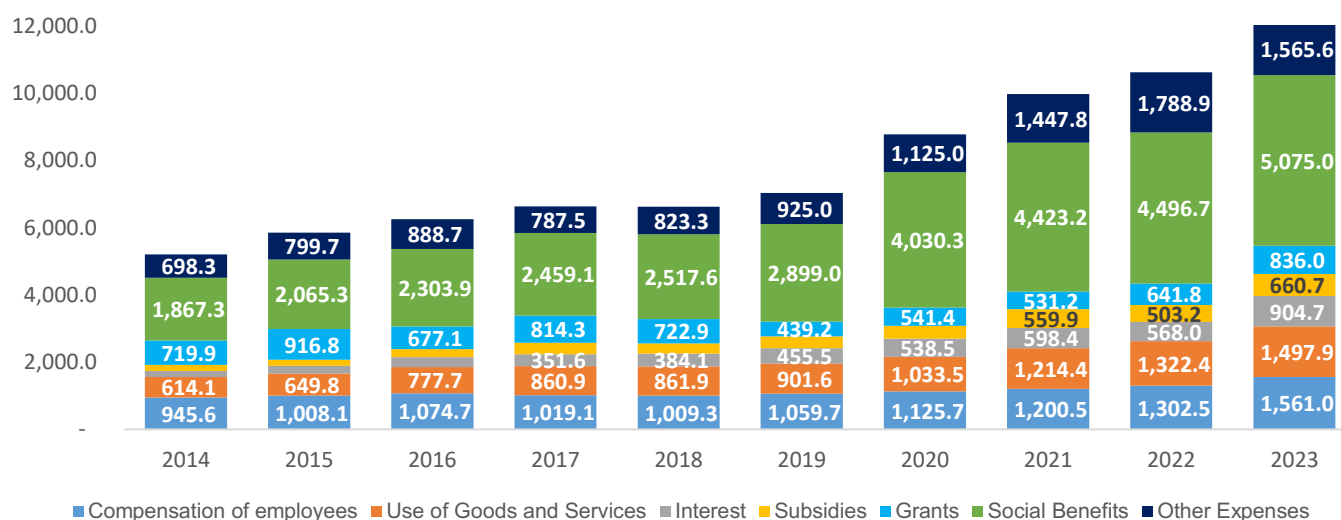


Diagram 25: The dynamics of 2014-2023 9-month State Budget expenses according to components (million GEL).

The execution of **“Compensation of Employees”** amounted to 1,561.0 million GEL in 9-month of 2023, which is 93.4% of 9-month approved plan (1,671.2 million GEL), 97.6% of 9-month adjusted plan (1,600.2 million GEL) and 69.8% of the annual plan (2,236.7 million GEL). The indicated execution is more than the same indicator of 2022 by 258.5 million GEL. As to the growth rate of 2015-2022 9-month **“Compensation of Employees”** execution, its average growth rate amounts to 4.2%. Whereas, compared to 9-month period of 2022, 2023 9-month indicator has increased by 19.8%.

Share of **“Compensation of Employees”** 2014-2023 9-month execution has reached its lowest level in regards to expenses as well as total expenditures with 12.0% and 8.3% by 2021. Whereas, in 2023, **“Compensation of Employees”** indicator amounted to 12.9% and 9.9% respectively.

2014-2023 9-month execution of compensation of employees and its share in expenses and total expenditures

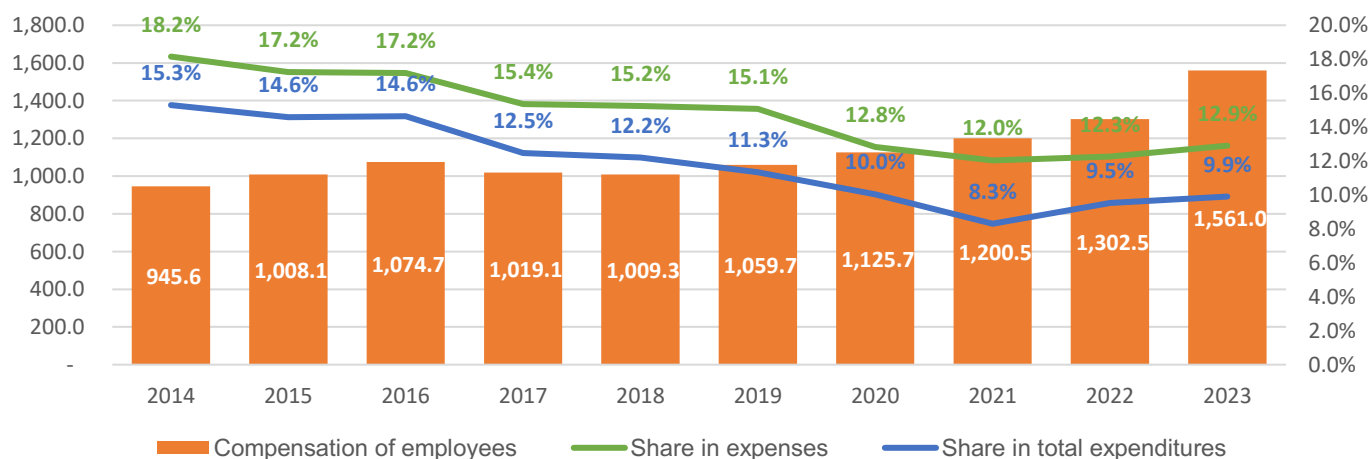


Diagram 26: 2014-2023 9-month execution of compensation of employees and its share in expenses and total expenditures (million GEL, %).

The 9-month execution of **“use of goods and services”** is defined at 1,497.9 million GEL, the given indicator is characterized by the lowest performance level compared to the 9-month adjusted plan and makes up 93.1% of it, while it makes up 95.6% of the 9-month approved plan. The given indicator makes up 74.0% of the annual plan (2,025.5 million GEL) and exceeds the same indicator of last year by 175.5 million GEL (by 13.3%).

The 2023 9-month expenses of **“use of goods and services”** were addressed towards the following directions:

- ✓ Wage of contract employees – 365.2 million GEL;
- ✓ Business trip – 54.2 million GEL;
- ✓ Office expenses – 224.8 million GEL;

- ✓ Representation expenses – 18.9 million GEL;
- ✓ Nutritional expenses – 90.9 million GEL;
- ✓ Medical expenses – 51.5 million GEL;
- ✓ Expenses of soft implements, uniform and personal hygiene – 71.0 million GEL;
- ✓ Expenses of maintenance and operation of transport, technics and weapon – 113.4 million GEL;
- ✓ Expenses of military vehicles and gunpowder and shot purchase – 29.6 million GEL;
- ✓ Other use of goods and services – 478.3 million GEL.

The execution of the **“interest”** (904.7 million GEL) towards the 9-month approved plan makes up 98.0% and 99.6% towards the 9-month adjusted plan. The execution of the **“interest”** represents 75.3% of the annual plan (1,201.0 million GEL) and exceeds 2022 9-month indicator by 336.7 million GEL (by 59.3%). 542.3 million GEL was directed to the service of domestic state liabilities and 362.4 million GEL towards the service of external state liabilities.

The execution of **“Subsidies”** – 660.7 million GEL, comprises 97.3% towards the 9-month approved plan and 95.3% towards the 9-month adjusted plan. The indicated performance exceeds the same indicator of the previous year by 157.5 million GEL (by 31.3%), and compiles 71.2% of an annual plan. 2023 9-month expenses of **“subsidies”** were mainly addressed towards the following directions: 206.1 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 21.0 million GEL on the program of the same ministry – on **“Modernization of Irrigation Systems”** (program code - 31 06); 130.7 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); 110.5 million GEL was addressed on program of the Ministry of Economy and Sustainable Development of Georgia – on **“Development of Entrepreneurship”** (program code - 24 07); 47.4 million GEL was addressed on the program of Ministry of Regional Development and Infrastructure of Georgia – on **“Measures for the Improvement of Road Infrastructure”** (program code - 25 02) and 11.3 million GEL - on **“Solid Waste Management Program”** (program code - 25 05); 19.3 million GEL was addressed to the **“Patriarchate of Georgia”** (program code - 45 00); 24.7 million GEL was addressed on program of the Ministry of Education and Science of Georgia – on **“Pre-school and General Education”** (program code - 32 02); 18.4 million GEL was addressed on on the program of the same ministry – on **“Support to Scientific Research and Studies”** (program code - 32 05) and 14.6 million GEL on **“Vocational Education”** (program code - 32 03);

The performance of 9-month **“Grants”** amounted to – 836.0 million GEL, which is characterized by the lowest performance level towards the 9-month approved plan and stands at 87.9%, whereas towards the 9-month adjusted plan, it constitutes 94.1%. The given indicator exceeds the same indicator of previous year by 194.3 million GEL (by 30.3%) and amounts to 65.5% of the annual plan. The expenses from grants were mainly incurred on: **“Transfers for autonomous republics and municipalities”** (program code - 55 04) – with an amount of 604.6 million GEL; On **“LEPL – Public Broadcaster”** (program code - 42 00) – 75.9 million GEL; On programs of the Ministry of Education and Science of Georgia: 24.6 million GEL on **“Pre-school and General Education”** (program code - 32 02), 18.2 million GEL on **“Support to Scientific Research and Studies”** (program code - 32 05) and 5.5 million GEL on **“Development of Infrastructure”** (program code – 32 07). On program of **“Financial support for planned reforms in municipalities in cooperation with international partners”** (program code - 55 12) – 16.8 million GEL; 32.5 million GEL was assigned to the program of Ministry of Economy and Sustainable Development of Georgia **“Development of Entrepreneurship”** (program code – 24 07); 9.6 million GEL on the program of of Ministry of Regional Development and Infrastructure of Georgia **“Rehabilitation of Regional and Municipal Infrastructure”** (program code – 25 03); 6.0 million GEL on the program of Ministry of Environmental Protection and Agriculture of Georgia **“Environmental Protection and Agriculture Development Program”** (program code – 31 01).

As to the current and capital purpose grants, from the execution of 2023 9-month **“grants”** (836.0 million GEL) – 254.0 million GEL represents the current grant, whereas – 582.1 million GEL represents the capital grants.

The diagram below represents the execution of 2014-2023 9-month current and capital grants.

2014-2023 9-month current and capital grants

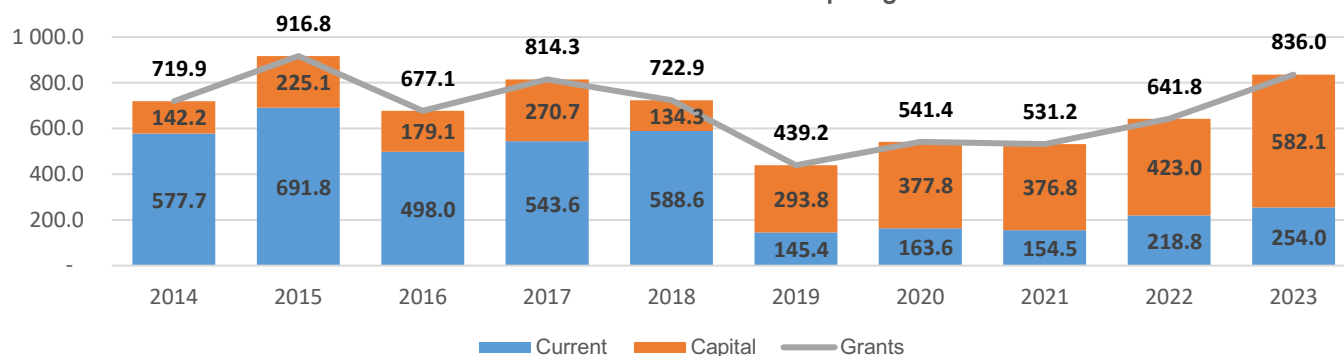


Diagram 27: 2014-2023 9-month current and capital grants (million GEL).

Nearly half (41.9%) of the execution of expenses goes to the execution of „**Social benefits**“ (5,075.0 million GEL), compiling 78.7% of the annual plan. The highest performance level is defined at 102.3% towards the 9-month approved plan and 99.9% towards the 9-month adjusted plan. The indicator for 9-month execution of “Social benefits” exceeds the same indicator of 2022 9-month period by 578.2 million GEL (by 12.9 %). A large share from “social benefits” goes to social protection of population (3,681.3 million GEL), public health care (1,026.1 million GEL), and on co-financing cumulative pension schemes (259.5 million GEL).

The diagram below represents the execution of “social benefits” and its share in 2014-2023 9-month State Budget total expenditures and expenses.

The execution of "social benefits" and its share in 2014-2023 9-month State Budget total expenditures and expenses

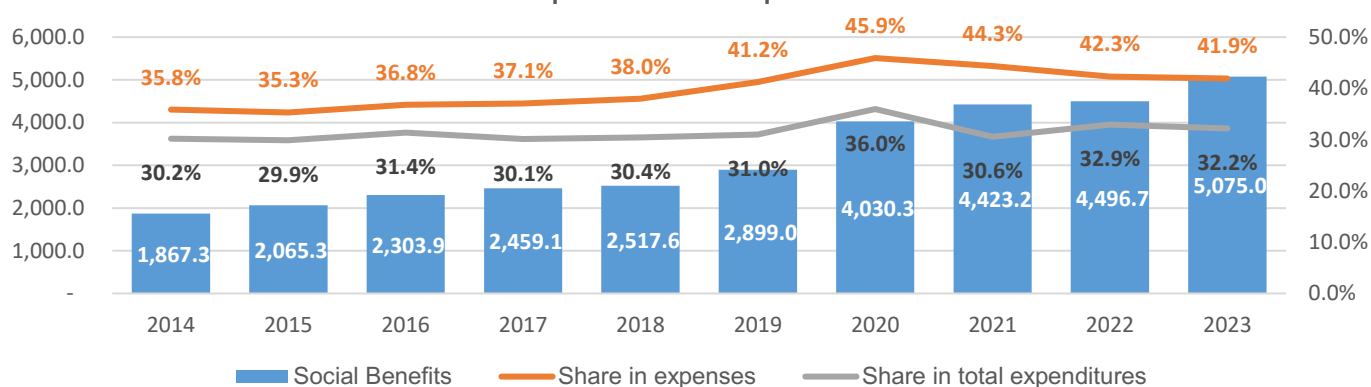


Diagram 28: The execution of “social benefits” of economic classification and its share in 2014-2023 9-month State Budget total expenditures and expenses (million GEL, %)

As represented on the diagram – the 9-month execution of “social benefits” in 2014-2023 stands out with growth trend and reaches its maximum by 2023. Compared to the 9-month period of 2014, the 9-month execution of 2023 has increased 2.7-times. As to its share in total expenditures and expenses – the mentioned indicator also stood out with growth trend, but by 2023, it decreased to 32.2% and 41.9% respectively.

In January-September 2023, expenses incurred by “**other expenses**” (1,565.6 million GEL) represent 96.1% of the 9-month approved plan (1,629.4 million GEL), 98.5% of the adjusted 9-month plan (1,589.5 million GEL) and 70.5% of the annual plan (2,220.7 million GEL). It lags the same indicator of the previous year by 223.4 million GEL (by 12.5%). 853.3 million GEL was addressed to the financing of the pupils’ vouchers expenses and 381.2 million GEL was addressed to capital transfers, which are not classified elsewhere.

The diagram below represents 2014-2023 9-month economic classification of the information on current and capital transfers shifted by “Other expenses”.

2014-2023 9-month execution of economic classification "Other expenses"

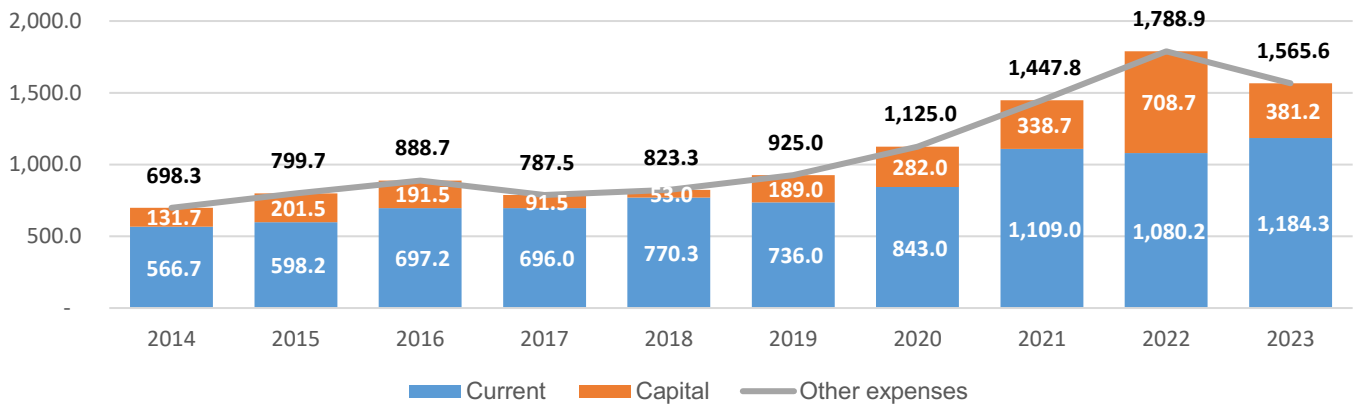


Diagram 29: 2014-2023 9-month execution of economic classification of other expenses (million GEL).

As to the **expenses of State Budget according to months**, the average indicator of execution of 2023 9-month expenses is defined at 1,344.5 million GEL, which exceeds the average indicator of previous year's same period by 164.2 million GEL (by 13.9%), and exceeds the average annual indicator of 2022 by 65.4 million GEL (by 5.1%). The highest indicator of expenses execution in 2023 9-month period was stated in July – with an amount of 1,779.3 million GEL.

2022-2023 State Budget expenses according to months

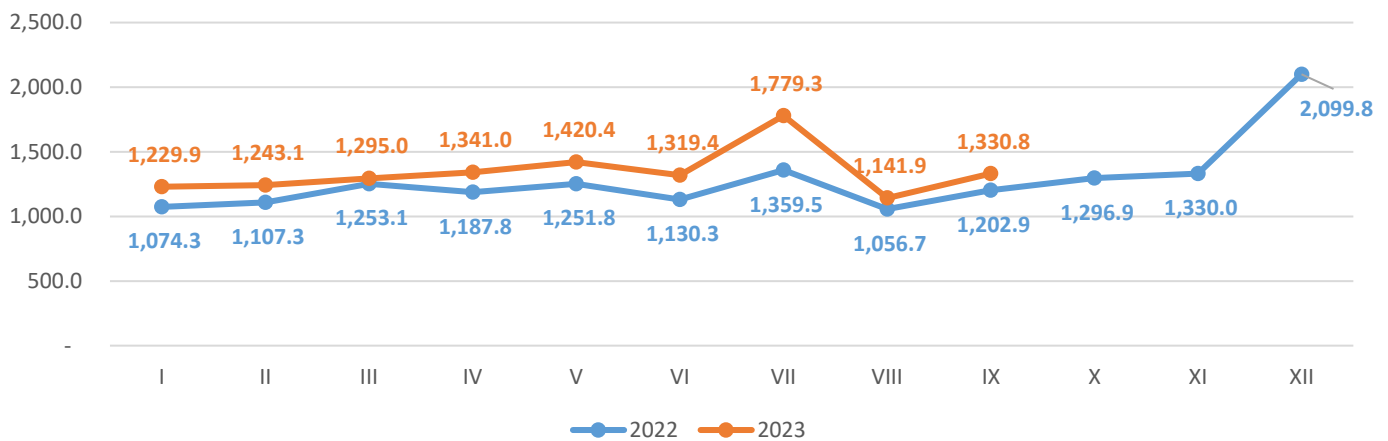


Diagram 30: 2022-2023 State Budget expenses according to months (million GEL).

Acquisitions of Nonfinancial Assets

The execution of **Acquisitions of nonfinancial assets** – 2,641.8 million GEL stands out with good performance level towards the 9-month approved plan (2,572.6 million GEL) as well as the 9-month adjusted plan (2,636.1 million GEL) compiling their 102.7% and 100.2% correspondingly. 2023 9-month execution of acquisitions of nonfinancial assets is 68.1% of annual plan and it exceeds the same indicator of previous year by 524.6 million GEL (by 24.8%). The great share of expenditures goes to the measures to improve transportation infrastructure (1,322.2 million GEL), rehabilitation of regional and municipal infrastructure (319.0 million GEL), on development of defense capability (168.5 million GEL), on Infrastructure development of the Ministry of Education and Science of Georgia (126.2 million GEL), on support of internally displaced persons and migrants (121.4 million GEL), and on Infrastructure development of the Ministry of Defence of Georgia (83.8 million GEL).

As to the 2023 9-month performance of acquisitions of nonfinancial assets according to components, the main share goes on execution of main assets. Namely, from the 2023 9-month performance (2,641.8 million GEL) 2,608.4 million GEL was addressed to the main assets, 4.7 million GEL to material supplies, 0.6 million GEL on values and 28.1 million GEL on non-derivative assets.

The diagram below represents 2014-2023 9-month performance of acquisitions of nonfinancial assets according to components.

2014-2023 9-month performance of acquisitions of nonfinancial assets according to components

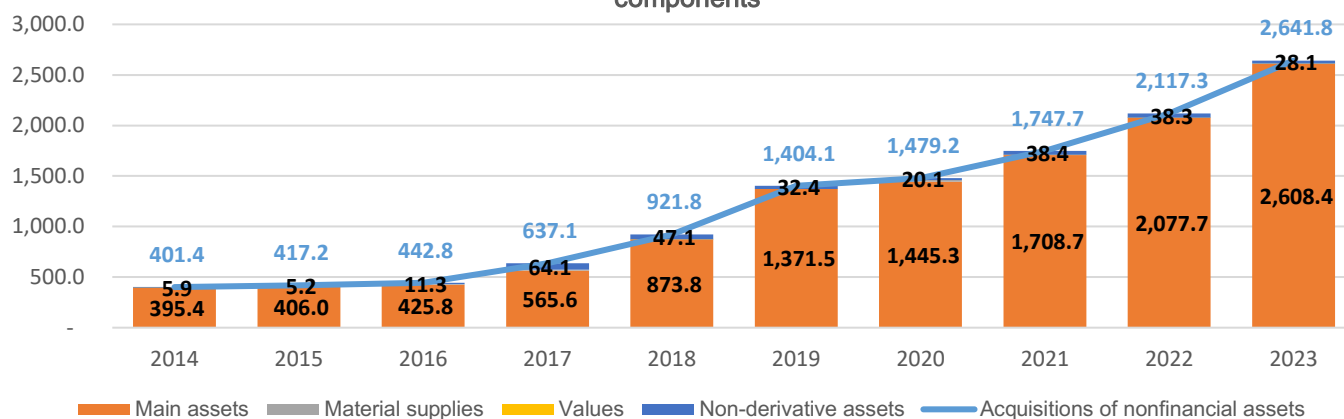


Diagram 31: 2014-2023 9-month performance of acquisitions of nonfinancial assets according to components (million GEL).

As to the execution of acquisitions of nonfinancial assets according to months, 2023 9-month average indicator compiles 293.5 million GEL, exceeding the average indicator of the same time of previous year by 58.3 million GEL (by 24.8%), and exceeding the average annual indicator of 2022 by 18.2 million GEL (by 6.6%). The highest indicator of 2023 9-month acquisitions of nonfinancial assets was reached in August – with an amount of 505.1 million GEL.

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

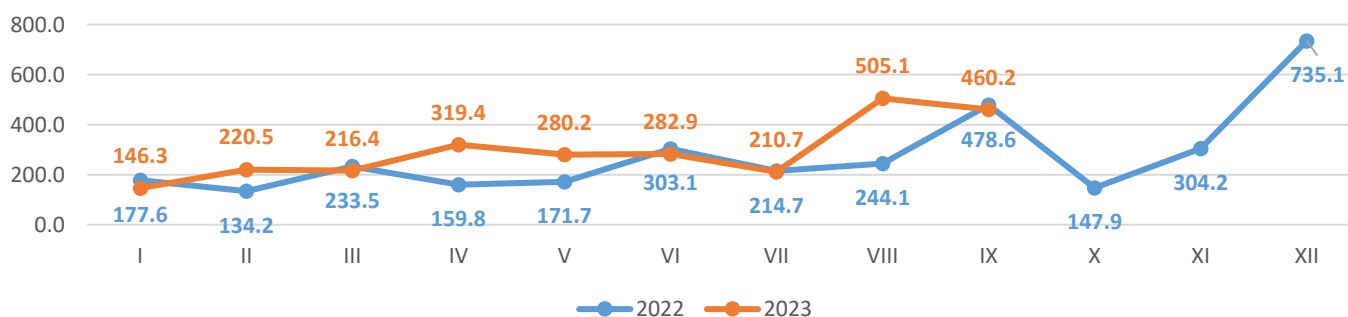


Diagram 32: The 2022-2023 execution of acquisitions of nonfinancial assets according to months (million GEL).

Acquisitions of Financial Assets

Acquisitions of financial assets – 209.2 million GEL, stand out with a high performance level towards the 9-month approved plan (194.5 million GEL) as well as 9-month adjusted plan (194.4 million GEL) and compiles their 107.6%. The total expenditures made through this indicator go to:

- The programs of Ministry of Economy and Sustainable Development of Georgia:
 - ✓ “Development of Power Transmission Grids of Systemic Importance” (program code - 24 14) with the amount of 62.8 million GEL;
 - ✓ “Development of Innovations and Technologies in Georgia” (program code – 24 08) with the amount of 1.1 million GEL;
 - ✓ Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU) (program code - 24 19) with the amount of 3.4 million GEL;
- The programs of Ministry of Regional development and Infrastructure of Georgia:
 - ✓ “Rehabilitation and Recovery of Water Supply Infrastructure” (program code - 25 04) with the amount of 124.7 million GEL;
 - ✓ “Solid Waste Management Program” (program code - 25 05) with the amount of 9.4 million GEL;
- Loans issued in frames of expenditure of general state importance financed by donors with an amount of 7.7 million GEL.

2014-2023 9-month execution of acquisitions of financial assets according to the components

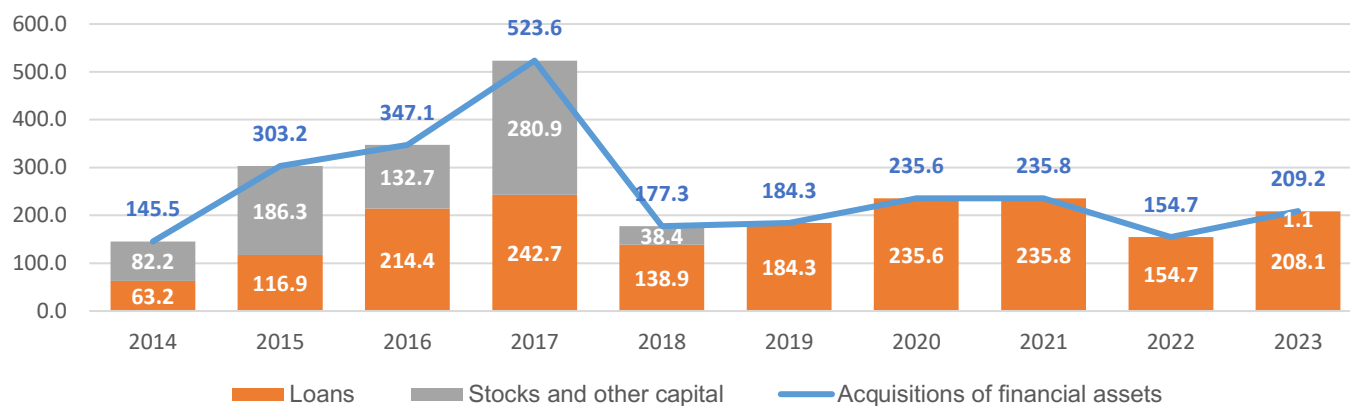


Diagram 33: 2014-2023 9-month execution of acquisitions of financial assets according to the components (million GEL)

Reductions of Liabilities

Reductions of liabilities (817.2 million GEL) performance level towards the 9-month approved plan and the adjusted plan correspondingly amounts to 94.4% and 100.0%. The indicated execution amounts to 67.1% of annual plan. The great share of mentioned indicators goes to the coverage of external state liabilities with the amount of 782.5 million GEL. 2023 9-month execution of reductions of liabilities exceeds the previous year's 9-month indicator by 48.5 million GEL (by 6.3%). (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
Reductions of Liabilities	817.2	94.4%	100.0%	67.1%
External	782.5	94.2%	100.0%	66.6%
Domestic	34.6	99.2%	100.0%	80.7%

Table 8: The execution of 2023 6-month reductions of liabilities (million GEL, %)

Functional Classification of Expenses and Non-financial Assets⁹

Functional Classification of expenses and non-financial assets of 2023 State Budget of Georgia is defined with the amount of 20,216.5 million GEL, 9-month approved plan is defined at 14,956.7 million GEL, whereas 9-month adjusted budget is defined at 15,004.9 million GEL. In January-September, the execution of State Budget according to functional classification of expenses and nonfinancial assets amounted 14,742.7 million GEL (98.6% of the 9-month approved plan, 98.3 % 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:

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

2023 9-month execution on expenses and nonfinancial assets operations by functional classifications

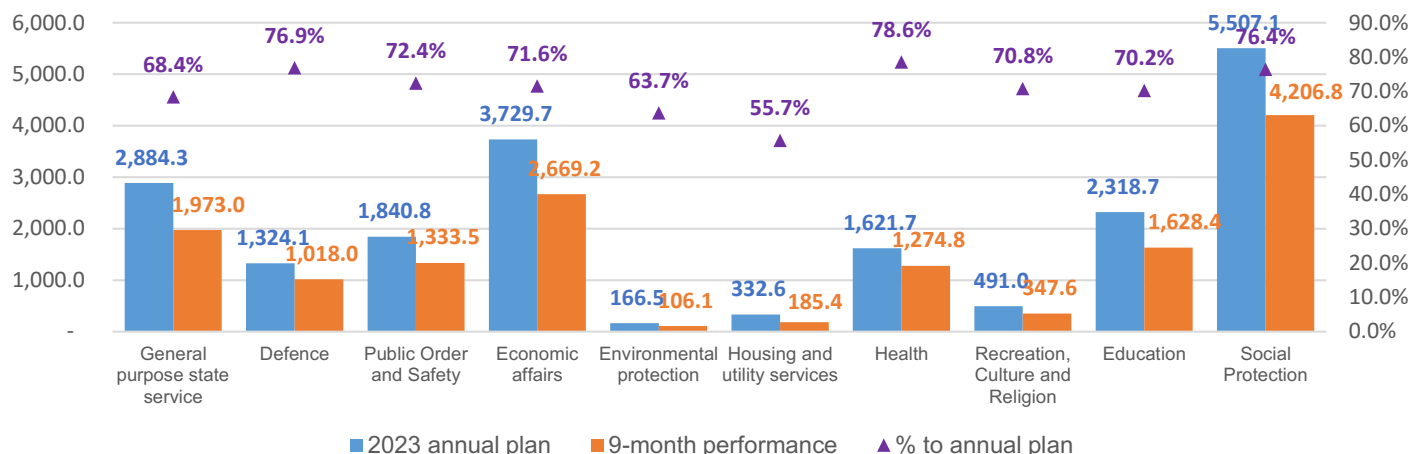


Diagram 34: 2023 9-month execution on expenses and nonfinancial assets operations by functional classifications (million GEL, %).

As represented in the diagram of functional classification, in 2023 9-month period, State Budget allocations were addressed to the 4 main directions: Social Protection, Economic affairs, General purpose state service and Education.

The diagram below represents 2014-2023 9-month execution of Georgia’s State Budget according to classification of expenses and nonfinancial assets in functional frame:

For the 9-month period of 2020-2022, 4 main directions included „Health“ instead of „Education“. For the 9-month period throughout 2020-2022 years, „Education“ took 5th position according to the magnitude. In addition, it should be noted that for 2014-2022 9-month period, the average expenditure on „Education“ amounted to 921.2 million GEL, whereas for 2023 9-month period, it made up 1,628.4 million GEL.

Functional classification of 2014-2023 9-month State Budget execution of expenses and nonfinancial assets

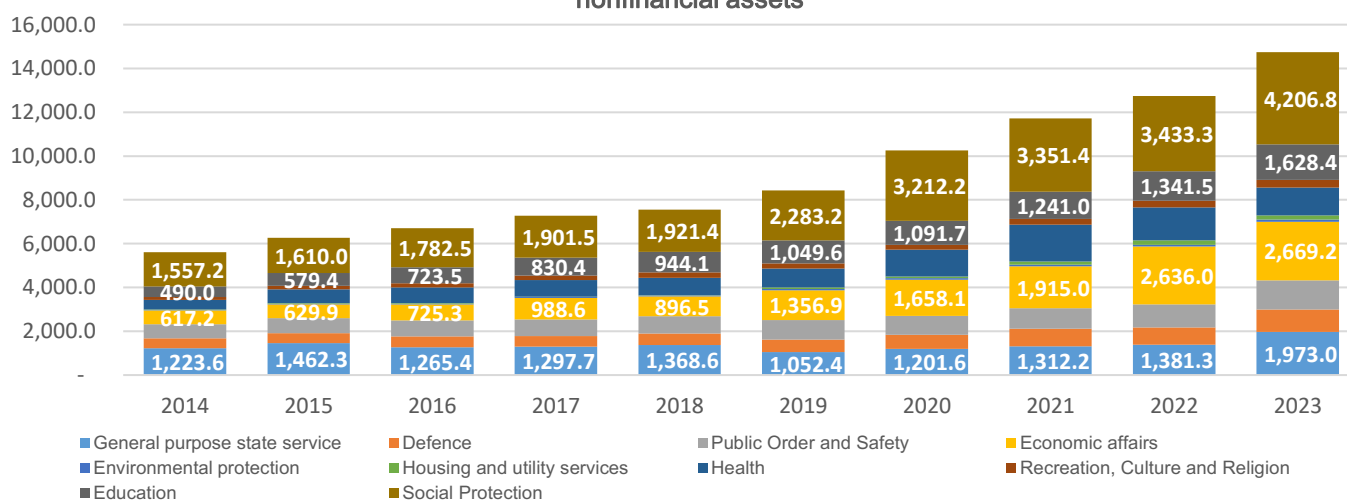


Diagram 35: Functional classification of 2014-2023 9-month State Budget execution of expenses and nonfinancial assets (million GEL).

From the incurred total expenditures of 2023 9-month functional classification of expenses and nonfinancial assets (14,742.7 million GEL) – 71.1% goes to the four main directions mentioned above (Social Protection, Economic Affairs, Education and General purpose state service). In the 9-month period of 2014-2023, the indicated main directions were defined with growth trend, besides several exceptions.

The diagram below represents the 2014-2023 9-month execution of mentioned directions:

Social Protection, Economic Affairs, General purpose state service and education in 9-month of 2014-2023

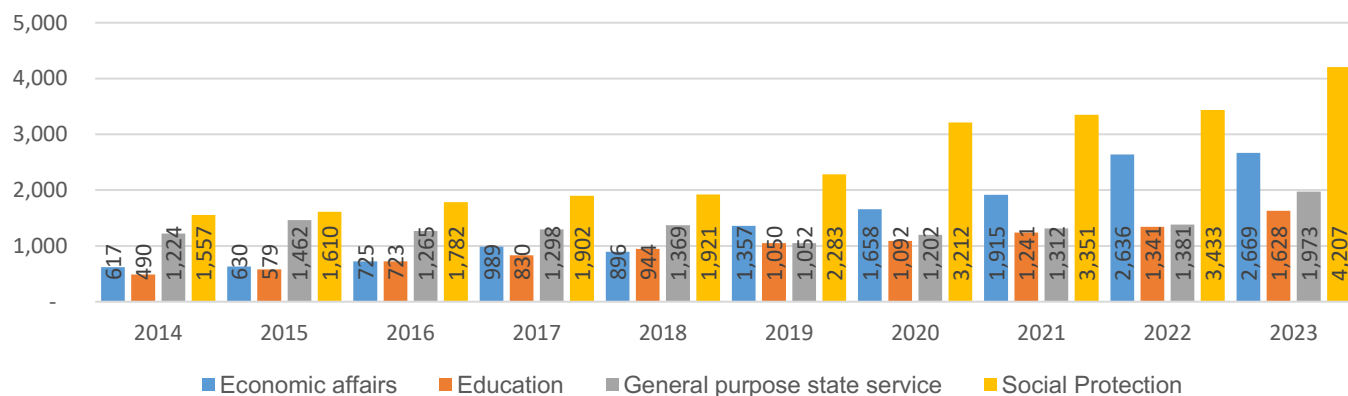


Diagram 36: Social Protection, Economic Affairs, Education and General purpose state service in the 9-month of 2014-2023 (million GEL).

Expenditures of General State Importance

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

9-month approved plan of “**External state debt service and repayments**” amounts to – 1,202.0 million GEL, while, 9-month adjusted plan amounts to 1,140.1 million GEL. The execution compiled 1,139.8 million GEL, which represents 94.8% of 9-month approved plan, 100.0% of the 9-month adjusted plan and 67.2% of an annual plan. From the indicated execution – 777.4 million GEL was addressed to the coverage of external state debt, whereas 362.4 million GEL was addressed to the coverage of the service (interest).

2014-2023 9-month External state debt repayments and service and their share in total expenditures

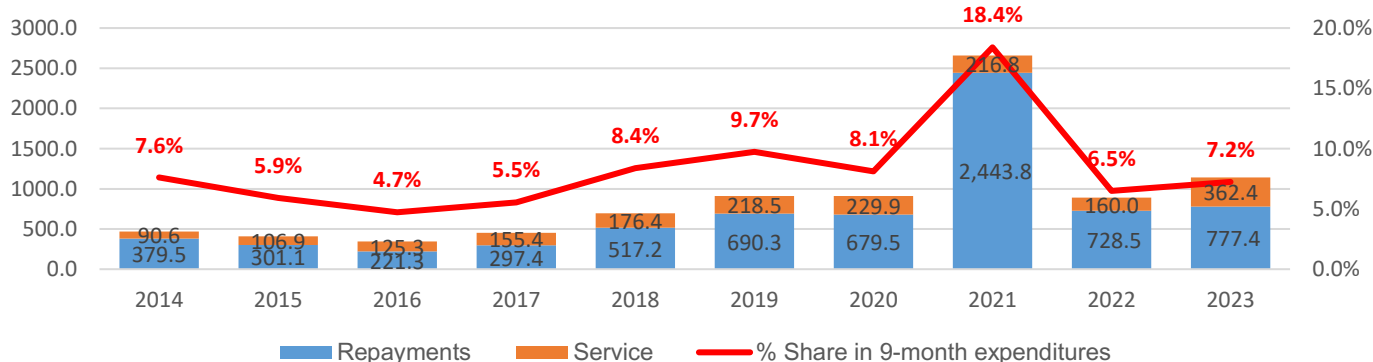


Diagram 37: 2014-2023 9-month External state debt repayments and service and their share in total expenditures (million GEL, %).

“**Domestic state debt service and repayments**” 9-month approved and adjusted plan amounted to – 578.0 million GEL. The execution compiled 574.3 million GEL – 99.4% of the 9-month approved and adjusted plans and 80.3% of an annual plan. 32.0 million GEL was addressed to the coverage of domestic state debt, whereas 542.3 million GEL was addressed to the coverage of service (interest).

2014-2023 9-month Domestic state debt repayments and service and their share in total expenditures

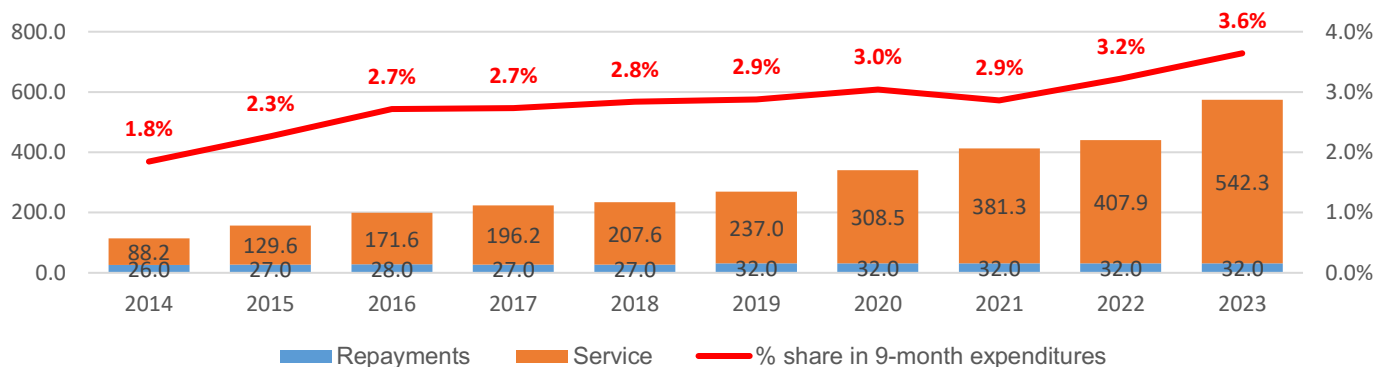


Diagram 38: 2014-2023 9-month Domestic state debt repayments and service and their share in total expenditures (million GEL, %).

In January-September 2023 – the execution of “**Regional Project Development Fund of Georgia**” amounted to 262.4 million GEL, which was fully addressed to the sub-program of “Transfers to Municipalities” (program code - 55 04 02) with the accordance of the legal acts.

The diagram below represents the information on 2014-2023 approved plan and 9-month assimilation on the “Regional Project Development Fund of Georgia”:

2014-2023 approved amounts and 9-month assimilation of the Regional Project Development Fund of Georgia

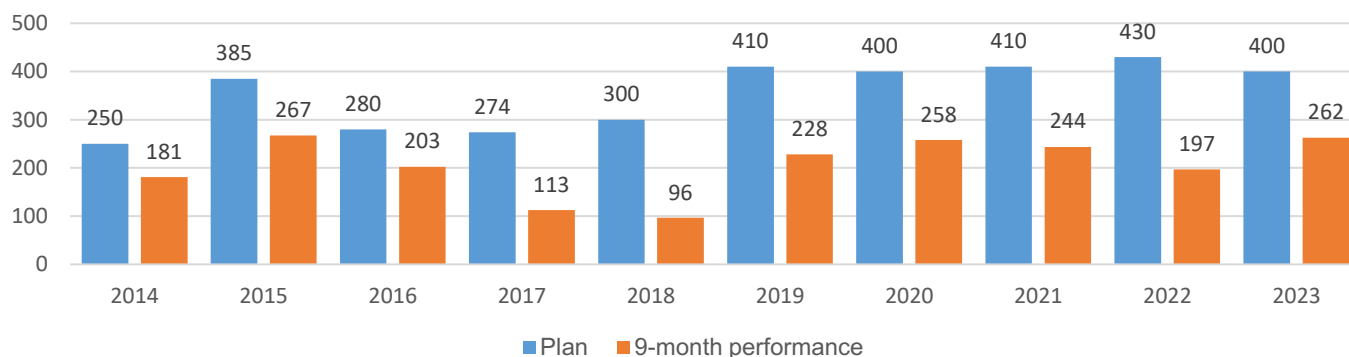


Diagram 39: 2014-2023 approved amounts and 9-month assimilation of the Regional Project Development Fund of Georgia (million GEL).

The execution of “**co-financing cumulative pension schemes**” amounted to 259.5 million GEL in the reporting period. Making up 83.7% of the annual plan, 112.8% of 9-month approved plan (230.0 million GEL) and 100.0% of 9-month adjusted plan (259.5 million GEL).

2023 9-month execution of “**General-State Expenditures Financed by Donors**” amounted to 12.4 million GEL, from which 5.4 million GEL was addressed on “Solid Waste Management Program”, 2.6 million GEL was addressed to the “Housing Cities Investment Program”, 1.2 million GEL on “Sustainable Urban Mobility (KfW)”, 1.0 million GEL on project “Adjara Solid Waste Project (SIDA, EBRD)”, 0.9 million GEL on “Biodiversity and Sustainable Local Development in Georgia (Component of Forestry Agency of Ajara) (KfW)”, 0.9 million GEL on Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW) and 0.5 million GEL was addressed on “Batumi Bus Project (E5P, EBRD)”.

The execution of “**Transfers for Autonomous Republics and Municipalities** (program code - 55 04)” was defined at 604.6 million GEL in January-September 2023 (98.2% of the 9-month adjusted plan) and with the capital grants rendered from program codes “Housing Cities Investment Program” (program code - 55 13 05) and “Financial support for planned reforms in municipalities in cooperation with international partners” (program code - 55 12), the transfers from the state budget to autonomous republics and municipalities totally amounted to 621.8 million GEL, from which 252.7 million GEL represents capital transfers, 353.7 million GEL – special transfers and 15.4 million GEL – targeted transfers.

It is important to analyze the performance of total expenditures of General State Importance of – “Government Reserve Fund of Georgia” and “Mountainous Community Development Fund” for the 9-month of 2023.

The approved amount of – **“Government Reserve Fund of Georgia”** is defined with the amount of 60.0 million GEL and similarly to the **“Regional Project Development Fund of Georgia”** was apportioned to the several measures, on the grounds of legal acts. 2023 9-month performance of above mentioned fund was defined at 31.8 million GEL, from which the applications were made in frames of the following programs/sub-programs: 12.4 million GEL – on **“Government Administration of Georgia”** (program code – 04 00), 10.2 million GEL on **“Measures for Holding Elections (program code - 06 04)”**; 3.0 million GEL on **“Foreign Policy Planning and Management”** (program code 28 01 01); 1.5 million GEL on **“Transfers to municipalities (program code 55 04 02)”**; 1.2 million GEL on **“Administration of Legislative Activities “** (program code – 01 01 03 01), 0.8 million GEL on **“Public Finance Management”** (program code – 23 01); 0.8 million GEL on **“Maintenance of Public Facilities”** (program code – 40 02), 0.7 million GEL on **“Office of the State Minister of Georgia for Reconciliation and Civil Equality”** (program code – 22 00), 0.4 million GEL on **“Development and management of policies in the field of IDPs from the occupied territories and in the field of labor, health and social protection”** (program code – 27 01 01); 0.3 million GEL on **“Referral Services”** (program code – 27 03 03 08), 0.2 million GEL on **“Prosecutor’s Office of Georgia”** (program code – 21 00), 0.1 million GEL on **“Social Assistance for Targeted Groups of Population”** (program code – 27 02 02), 0.1 million GEL on **“Development and Support of General Judiciary System”** (program code – 09 01) and 0.1 million GEL on **“The Office of the National Security Council”** (program code – 54 00).

The diagram below represents the information on 2014-2023 approved amount and on 9-month assimilation on – **“Government Reserve Fund of Georgia”**:

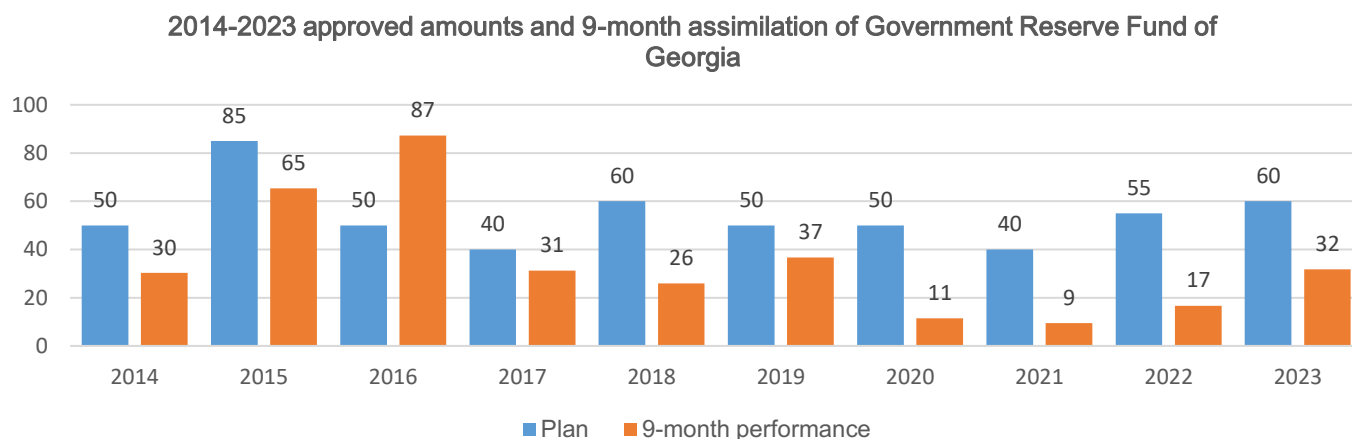


Diagram 40: 2014-2023 approved amounts and 9-month assimilation of Government Reserve Fund of Georgia (million GEL).

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 8.6 million GEL in the 9-month period of 2023, Which was fully apportioned on different measures on the grounds of legal acts to the following sub-program - **“Transfers to municipalities”** (program code 55 04 02).

The diagram below represents the information on 2016-2023 approved amount and 9-month assimilation on – **„Mountainous Community Development Fund“**.

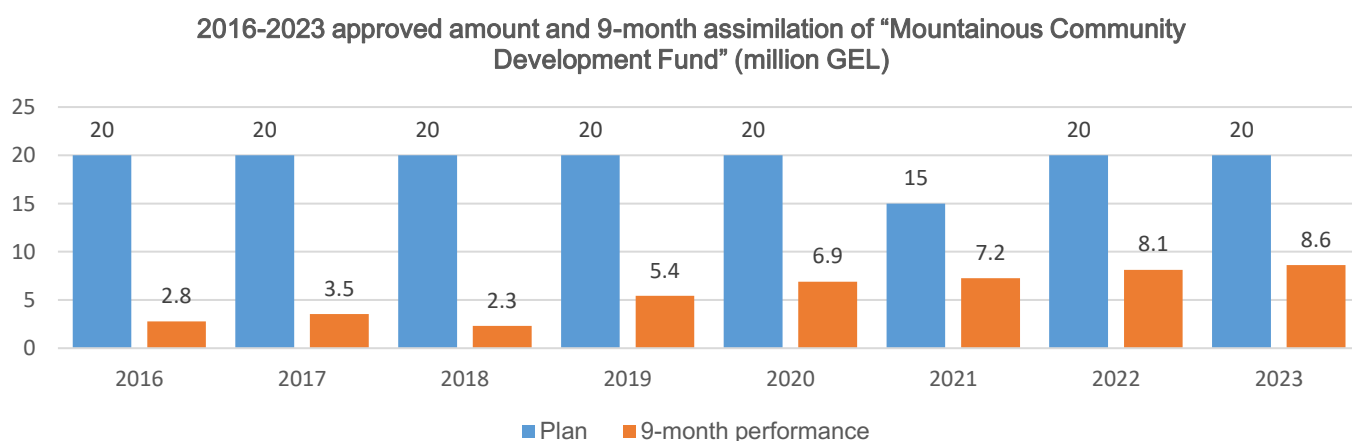


Diagram 41: 2016-2023 approved amount and 9-month assimilation of “Mountainous Community Development Fund” (million GEL).

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 2023, the State Budget balance amounted to 1,247.5 million GEL. Considering the January-September net accumulation in the stock of cash, by October 1st of 2023, state budget balance amounted to 1,930.3 million GEL. In the reporting period **the net change (accumulation) in the stock of cash amounted to 682.8 million GEL**. Namely:

- State Budget total revenues plan of 2023 9-month was defined at 15,574.6 million GEL, whereas 9-month State Budget total expenditures' plan was defined at 16,016.5 million GEL. Correspondingly, taking into account the 9-month plans, net application in the stock of cash was defined at 441.9 million GEL.
- A high indicator of total revenues mobilization was attested in January-September 2023 – by 877.3 million GEL more than the 9-month plan, whereas in total expenditures – compared to 9-month plan – the execution lagged behind by 247.4 million GEL. Correspondingly, in the 9-month of 2023, instead of the 441.9 million GEL net application in the stock of cash, the net accumulation in the stock of cash occurred with an amount of 682.8 million GEL.

The diagram below represents 2014-2023 9-month net change in the stock of cash.

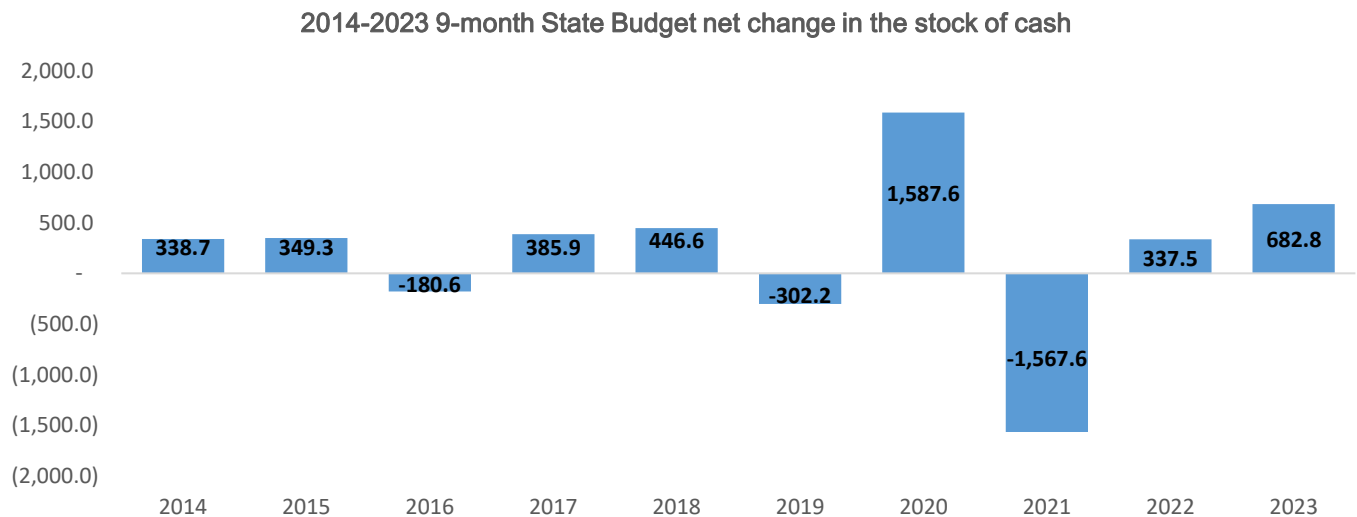


Diagram 42: 2014-2023 State Budget net change in the stock of cash in 9 months (million GEL)

Gross Operating Balance and Net Lending/Net Borrowing Balance

As for the gross operating and net lending/net borrowing balance, in January-September 2023, the State Budget **gross operating balance** amounted to 1,631.6 million GEL, whereas the **net lending/net borrowing balance** amounted to -907.6 million GEL. In the 9-month period of 2014-2023, the highest index of State Budget deficit (negative indicator of net lending/net borrowing balance) in nominal terms was recorded in 2021, which is connected with the increased incurred expenditures from the expenses and acquisitions of nonfinancial assets.

The diagram below represents State Budget gross operating balance and net lending/net borrowing balance in 2014-2023 9-month period.

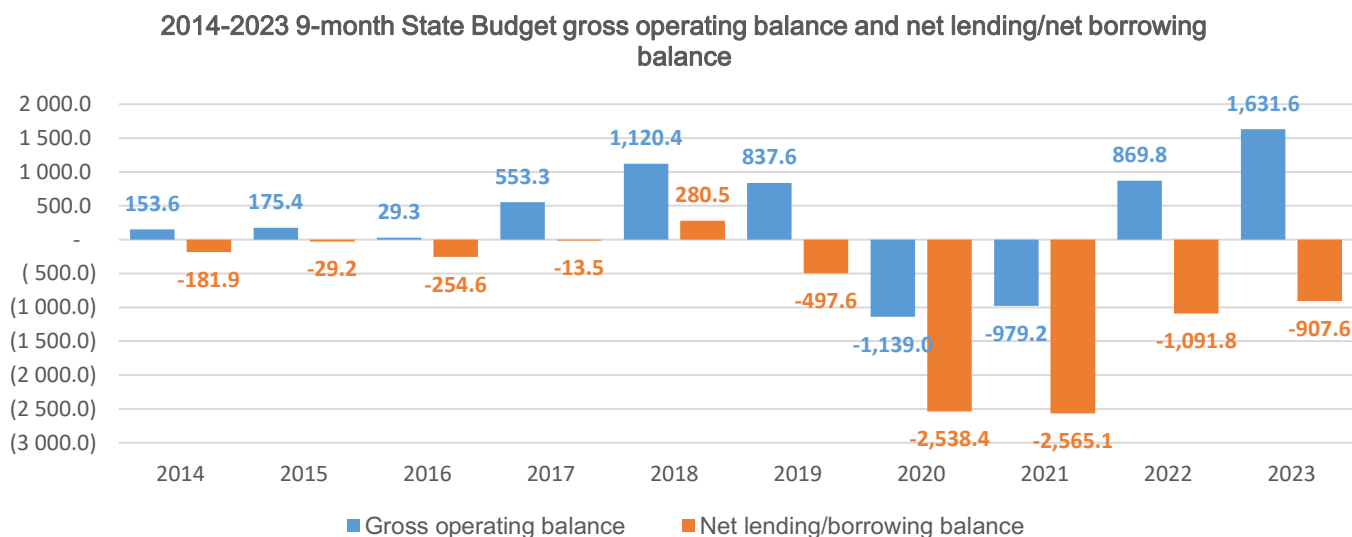


Diagram 43: 2014-2023 9-month State Budget gross operating balance and net lending/net borrowing balance (million GEL).

Used Data Sources:

- 2014-2023 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 2014-2023 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 2022-2023 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 2021 year	9-month performance 2022 year	2023 plan	9-month approved plan 2023*	9-month adjusted plan 2023	9-month performance 2023	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2023 y. / 9-month performance 2022 y.	
										Distinction	% alternation
Total Revenues	12,891.4	14,001.5	21,914.2	15,574.6	15,574.6	16,451.9	75.1%	105.6%	105.6%	2,450.4	17.5%
Revenues	8,996.2	11,493.2	17,619.9	13,266.1	13,266.1	13,732.5	77.9%	103.5%	103.5%	2,239.2	19.5%
Taxes	8,086.1	10,288.2	16,290.4	12,165.6	12,165.6	12,364.4	75.9%	101.6%	101.6%	2,076.2	20.2%
Income tax	2,517.5	3,446.1	5,140.0	3,945.6	3,945.6	4,178.5	81.3%	105.9%	105.9%	732.4	21.3%
Profit tax	790.9	1,560.7	2,000.0	1,580.0	1,580.0	1,588.2	79.4%	100.5%	100.5%	27.4	1.8%
VAT	3,513.7	4,372.1	6,670.4	4,883.0	4,883.0	4,984.4	74.7%	102.1%	102.1%	612.3	14.0%
Excise tax	1,277.6	1,401.5	2,100.0	1,511.0	1,511.0	1,602.8	76.3%	106.1%	106.1%	201.3	14.4%
Import tax	60.8	87.0	130.0	91.0	91.0	114.1	87.8%	125.4%	125.4%	27.1	31.2%
Other taxes	-74.4	-579.2	250.0	155.0	155.0	-103.6	-41.4%	-66.8%	-66.8%	475.6	-82.1%
Grants	312.9	290.0	279.6	156.3	156.3	240.7	86.1%	153.9%	153.9%	-49.4	-17.0%
Other Revenues	597.2	915.0	1,050.0	944.2	944.2	1,127.4	107.4%	119.4%	119.4%	212.4	23.2%
Disposals of nonfinancial assets	161.8	155.7	200.0	122.0	122.0	102.7	51.3%	84.2%	84.2%	-53.0	-34.0%
Disposals of financial assets (Except of net application in the stock of cash)	81.6	104.6	450.0	207.5	207.5	219.4	48.7%	105.7%	105.7%	114.8	109.8%
Incurrence of liabilities	3,651.8	2,248.1	3,644.3	1,979.0	1,979.0	2,397.4	65.8%	121.1%	121.1%	149.4	6.6%
External	4,296.8	1,340.8	2,244.3	1,054.0	1,054.0	1,405.5	62.6%	133.4%	133.4%	64.8	4.8%
Domestic	-645.0	907.3	1,400.0	925.0	925.0	991.9	70.8%	107.2%	107.2%	84.6	9.3%
Total Expenditure	14,459.1	13,664.1	21,880.1	16,016.5	16,016.5	15,769.1	72.1%	98.5%	98.5%	2,105.0	15.4%
Expenses	9,975.4	10,623.5	16,335.2	12,384.1	12,368.7	12,100.9	74.1%	97.7%	97.8%	1,477.4	13.9%
Compensation of Employees	1,200.5	1,302.5	2,236.7	1,671.2	1,600.2	1,561.0	69.8%	93.4%	97.6%	258.5	19.8%
Use of Goods and Services	1,214.4	1,322.4	2,025.5	1,567.5	1,609.8	1,497.9	74.0%	95.6%	93.1%	175.5	13.3%
Interest	598.4	568.0	1,201.0	923.2	908.7	904.7	75.3%	98.0%	99.6%	336.7	59.3%
Subsidies	559.9	503.2	927.6	679.0	692.9	660.7	71.2%	97.3%	95.3%	157.5	31.3%
Grants	531.2	641.8	1,275.8	951.2	888.4	836.0	65.5%	87.9%	94.1%	194.3	30.3%
Social Benefits	4,423.2	4,496.7	6,447.9	4,962.6	5,079.2	5,075.0	78.7%	102.3%	99.9%	578.2	12.9%
Other Expenses	1,447.8	1,788.9	2,220.7	1,629.4	1,589.5	1,565.6	70.5%	96.1%	98.5%	-223.4	-12.5%
Acquisitions of nonfinancial assets	1,747.7	2,117.3	3,881.3	2,572.6	2,636.1	2,641.8	68.1%	102.7%	100.2%	524.6	24.8%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	235.8	154.7	445.1	194.5	194.4	209.2	47.0%	107.6%	107.6%	54.5	35.2%
Reductions of liabilities	2,500.1	768.7	1,218.5	865.3	817.2	817.2	67.1%	94.4%	100.0%	48.5	6.3%
External	2,446.4	733.8	1,175.6	830.4	782.6	782.5	66.6%	94.2%	100.0%	48.7	6.6%
Domestic	53.7	34.9	42.9	34.9	34.6	34.6	80.7%	99.2%	100.0%	-0.2	-0.6%
Net change in the stock of cash (+ Accumulation / - Application)	-1,567.6	337.5	34.1	-441.9	-441.9	682.8					

* 9-month approved plan is presented by quarterly breakdown of 2023 State Budget (The order №320 of the Minister of Finances of Georgia, August 31, 2023)

Annex 2: State Budget Balance (million GEL)

Title	9-month performance 2021 year	9-month performance 2022 year	2023 plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023	Performance towards annual plan	Performance towards 9-month approved plan	Performance towards 9-month adjusted plan	9-month performance 2023 y. / 9-month performance 2022 y.	
										Distinction	% alternation
Revenues	8,996.2	11,493.2	17,619.9	13,266.1	13,266.1	13,732.5	77.9%	103.5%	103.5%	2,239.2	19.5%
Taxes	8,086.1	10,288.2	16,290.4	12,165.6	12,165.6	12,364.4	75.9%	101.6%	101.6%	2,076.2	20.2%
Grants	312.9	290.0	279.6	156.3	156.3	240.7	86.1%	153.9%	153.9%	-49.4	-17.0%
Other Revenues	597.2	915.0	1,050.0	944.2	944.2	1,127.4	107.4%	119.4%	119.4%	212.4	23.2%
Expenses	9,975.4	10,623.5	16,335.2	12,384.1	12,368.7	12,100.9	74.1%	97.7%	97.8%	1,477.4	13.9%
Compensation of Employees	1,200.5	1,302.5	2,236.7	1,671.2	1,600.2	1,561.0	69.8%	93.4%	97.6%	258.5	19.8%
Use of Goods and Services	1,214.4	1,322.4	2,025.5	1,567.5	1,609.8	1,497.9	74.0%	95.6%	93.1%	175.5	13.3%
Interest	598.4	568.0	1,201.0	923.2	908.7	904.7	75.3%	98.0%	99.6%	336.7	59.3%
Subsidies	559.9	503.2	927.6	679.0	692.9	660.7	71.2%	97.3%	95.3%	157.5	31.3%
Grants	531.2	641.8	1,275.8	951.2	888.4	836.0	65.5%	87.9%	94.1%	194.3	30.3%
Social benefits	4,423.2	4,496.7	6,447.9	4,962.6	5,079.2	5,075.0	78.7%	102.3%	99.9%	578.2	12.9%
Other expenses	1,447.8	1,788.9	2,220.7	1,629.4	1,589.5	1,565.6	70.5%	96.1%	98.5%	-223.4	-12.5%
Gross operating balance	-979.2	869.8	1,284.7	882.0	897.4	1,631.6	127.0%	185.0%	181.8%	761.8	87.6%
Gross investment in nonfinancial assets	1,585.9	1,961.6	3,681.3	2,450.6	2,514.1	2,539.2	69.0%	103.6%	101.0%	577.6	29.4%
Acquisitions	1,747.7	2,117.3	3,881.3	2,572.6	2,636.1	2,641.8	68.1%	102.7%	100.2%	524.6	24.8%
Disposals	161.8	155.7	200.0	122.0	122.0	102.7	51.3%	84.2%	84.2%	-53.0	-34.0%
Net Lending/Net Borrowing Balance	-2,565.1	-1,091.8	-2,396.6	-1,568.6	-1,616.7	-907.6	37.9%	57.9%	56.1%	184.2	-16.9%
Net acquisition of financial assets	-1,413.4	387.6	29.2	-454.9	-454.9	672.7	2303.4%	-147.9%	-147.9%	285.1	73.6%
Acquisitions	235.8	492.1	479.2	194.5	194.4	892.0	186.1%	458.7%	458.8%	399.9	81.3%
Currency and public deposits	0.0	337.5	34.1	0.0	0.0	682.8	2002.3%			345.4	102.3%
Loans	235.8	154.7	445.1	194.5	193.3	208.1	46.7%	107.0%	107.7%	53.4	34.5%
Stocks and other capital	0.0	0.0	0.0	0.0	1.1	1.1			97.0%	1.1	
Disposals	1,649.2	104.6	450.0	649.4	649.4	219.4	48.7%	33.8%	33.8%	114.8	109.8%
Currency and public deposits	1,567.6	0.0	0.0	441.9	441.9	0.0		0.0%	0.0%	0.0	
Loans	79.3	103.6	450.0	207.5	207.5	217.8	48.4%	105.0%	105.0%	114.2	110.2%
Stocks and other capital	2.3	1.0	0.0	0.0	0.0	1.6				0.6	60.6%
Net incurrence of liabilities	1,151.7	1,479.4	2,425.8	1,113.7	1,161.8	1,580.2	65.1%	141.9%	136.0%	100.8	6.8%
Incurrence	3,651.8	2,248.1	3,644.3	1,979.0	1,979.0	2,397.4	65.8%	121.1%	121.1%	149.4	6.6%
Domestic	-645.0	907.3	1,400.0	925.0	925.0	991.9	70.8%	107.2%	107.2%	84.6	9.3%
External	4,296.8	1,340.8	2,244.3	1,054.0	1,054.0	1,405.5	62.6%	133.4%	133.4%	64.8	4.8%
Reductions	2,500.1	768.7	1,218.5	865.3	817.2	817.2	67.1%	94.4%	100.0%	48.5	6.3%
Domestic	53.7	34.9	42.9	34.9	34.6	34.6	80.7%	99.2%	100.0%	-0.2	-0.6%
External	2,446.4	733.8	1,175.6	830.4	782.6	782.5	66.6%	94.2%	100.0%	48.7	6.6%
Balance	0.0	0.0	0.0	0.0	0.0	0.0					

Annex 3: State Budget Appropriation (million GEL)

Code	Title	2023 Annual plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023 year	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
00 00	Total	21,880.1	16,016.5	16,016.5	15,769.1	72.1%	98.5%	98.5%
01 00	Parliament of Georgia and Subordinated Organizations	77.5	58.7	60.7	55.1	71.2%	93.8%	90.7%
01 01	Legislative Operation	63.7	48.4	50.4	46.3	72.7%	95.7%	91.9%
01 01 01	Legislative, representative and supervisory activities	23.5	17.6	14.8	14.3	60.9%	81.1%	96.7%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	7.9	5.9	6.4	5.7	73.1%	97.5%	90.0%
01 01 03	Administrative support for legislative activities	32.4	24.9	29.3	26.3	81.2%	105.6%	89.9%
01 01 03 01	Administration of Legislative Activities	32.4	24.9	29.3	26.3	81.3%	105.7%	90.0%
01 01 03 02	Ensuring systematic and coordinated work on gender issues, promoting awareness of gender equality and implementing measures supporting women's empowerment	0.1	0.04	0.04	0.02	36.1%	48.2%	48.2%
01 02	Library Operation	12.0	9.0	8.9	7.5	62.7%	83.5%	84.4%
01 03	State Regulation of Heraldic Operation	0.6	0.4	0.4	0.4	67.3%	89.1%	89.1%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.1	0.9	0.9	0.8	75.1%	98.7%	89.4%
02 00	Administration of the President of Georgia	9.3	7.2	7.2	6.2	66.2%	85.8%	85.8%
03 00	Office of the Business Ombudsman of Georgia	0.8	0.6	0.6	0.5	68.2%	90.9%	90.9%
04 00	Government Administration of Georgia	24.0	17.3	48.9	30.7	127.9%	177.0%	62.8%
05 00	State Audit Office	21.3	17.1	17.1	13.5	63.6%	79.4%	79.4%
06 00	Central Election Commission of Georgia	56.0	47.8	64.1	51.7	92.4%	108.1%	80.6%
06 01	Development of Election Environment	21.6	16.8	16.8	14.0	65.0%	83.6%	83.6%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.6	1.5	2.0	1.4	88.4%	97.6%	73.5%
06 03	Funding of Political Parties	12.7	9.6	9.6	9.6	75.0%	100.0%	100.0%
06 04	Measures for Holding Elections	20.0	20.0	35.8	26.7	133.3%	133.3%	74.5%
07 00	Constitutional Court of Georgia	5.8	4.5	4.5	3.7	64.0%	83.3%	83.3%
08 00	Supreme Court of Georgia	16.1	12.2	12.2	10.7	66.2%	87.4%	87.4%
09 00	General Courts	117.0	82.7	83.1	70.1	59.9%	84.9%	84.4%
09 01	Development and Support of General Judiciary System	114.5	80.8	81.2	68.9	60.2%	85.3%	84.9%
09 02	Training and Retraining of Judges and Court Personnel	2.5	1.9	1.9	1.3	49.5%	66.0%	66.0%
10 00	High Council of Justice of Georgia	7.9	5.9	5.9	3.7	46.8%	62.8%	62.8%
11 00	Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti	1.3	1.0	1.0	0.9	67.7%	89.0%	89.0%
12 00	Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities	1.1	0.8	0.8	0.7	62.3%	81.7%	81.7%
13 00	Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi	1.3	1.0	1.0	1.0	76.0%	98.2%	98.2%
14 00	Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities	1.2	0.9	0.9	0.8	69.0%	89.6%	89.6%
15 00	Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities	1.1	0.8	0.8	0.6	61.3%	78.1%	78.1%
16 00	Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities	1.1	0.8	0.8	0.7	64.8%	82.9%	82.9%
17 00	Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities	1.0	0.8	0.8	0.7	69.0%	90.5%	90.5%
18 00	Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Mameuli, Tsalka Municipalities and City of Rustavi	1.3	1.1	1.1	1.0	72.5%	89.2%	89.2%

Code	Title	2023 Annual plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023 year	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
19 00	Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities	1.0	0.8	0.8	0.7	65.4%	85.3%	85.3%
20 00	State Security Service of Georgia	180.0	139.8	139.8	129.1	71.7%	92.4%	92.4%
20 01	Providing State Security	147.7	111.8	110.6	101.6	68.8%	90.8%	91.9%
20 02	Maintenance of Operational and Technical Activities	30.0	26.1	27.3	26.0	86.8%	99.6%	95.2%
20 03	State Security Staff Training, Retraining and Raising Qualifications	2.4	1.8	1.8	1.5	63.7%	83.5%	82.3%
21 00	Prosecutor's Office of Georgia	56.5	41.0	41.3	37.4	66.2%	91.2%	90.7%
22 00	Office of the State Minister of Georgia for Reconciliation and Civil Equality	3.7	2.8	3.5	2.9	77.2%	101.6%	82.2%
23 00	Ministry of Finance of Georgia	106.0	70.4	71.4	56.9	53.7%	80.9%	79.8%
23 01	Public Finance Management	25.4	19.0	18.3	15.1	59.3%	79.4%	82.5%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	30.2	12.3	9.5	2.9	9.4%	23.1%	30.1%
23 03	Prevention of Economic Crime	38.6	29.9	32.6	29.1	75.4%	97.5%	89.2%
23 04	Electronic and Analytic Support of Finance Management	8.7	6.7	8.0	7.5	86.6%	111.5%	94.2%
23 05	Improvement of Staff Qualifications in the Financial Sector	1.1	1.0	1.5	1.2	113.7%	127.1%	78.6%
23 06	Supervision of Accounting, Reporting and Audit	2.0	1.5	1.5	1.2	59.6%	80.3%	80.3%
24 00	Ministry of Economy and Sustainable Development of Georgia	558.2	412.9	412.9	338.4	60.6%	82.0%	82.0%
24 01	Development and Implementation of Economic Policy	20.3	13.7	13.4	9.5	46.7%	69.0%	70.8%
24 02	Regulation of Technical and Construction Sectors	1.9	1.4	1.4	1.3	69.0%	92.5%	92.5%
24 03	Development of Standardization and Metrology Sectors	1.2	1.2	1.2	1.1	89.7%	90.5%	90.5%
24 04	Regulation and Implementation activities of the system of market and supervision	1.8	1.1	1.4	0.8	46.2%	73.8%	61.5%
24 05	Facilitation of Developments in Tourism	36.0	27.6	33.4	29.2	80.9%	105.7%	87.2%
24 06	State Property Management	10.1	3.8	5.0	4.9	48.3%	127.3%	98.5%
24 07	Development of Entrepreneurship	267.7	200.8	192.8	158.1	59.1%	78.8%	82.0%
24 07 01	Administration of Entrepreneurship Development	4.2	3.1	3.6	3.3	77.7%	103.6%	89.5%
24 07 02	Entrepreneurship Development Support	263.5	197.6	189.1	154.9	58.8%	78.4%	81.9%
24 08	Development of Innovations and Technologies in Georgia	72.3	46.7	49.7	28.2	39.1%	60.4%	56.7%
24 09	Regulation and Governance of Oil and Gas Sectors	0.7	0.7	0.7	0.7	96.5%	98.6%	98.6%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	10.0	7.5	6.4	3.2	31.6%	42.1%	49.6%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	12.0	10.0	10.0	9.8	82.1%	98.3%	98.3%
24 12	National Innovative Eco System Project of Georgia (WB)	2.5	2.5	2.5	2.0	81.0%	81.0%	81.0%
24 13	Technical assistance Program for the support of the energy sector reform program (GESRP) of Georgia (EU-NIF, KfW)	4.0	3.0	3.0	1.2	30.7%	41.0%	41.0%
24 14	Development of Power Transmission Grids of Systemic Importance	76.5	61.3	61.3	71.3	93.2%	116.4%	116.4%
24 14 01	Regional Power Transmission Improvement Project	76.5	61.3	61.3	70.0	91.5%	114.2%	114.2%
24 14 01 01	500 kV OHL "Tskaltubo-Akhaltikhe-Tortum" (EU-NIF, KfW)	13.0	9.1	9.1	39.2	301.2%	430.3%	430.3%
24 14 01 02	North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)	10.0	7.0	7.0	0.4	4.4%	6.3%	6.3%
24 14 01 03	500 kV OHL "Jvari-Tskaltubo" (WB)	18.5	16.7	16.7	11.4	61.6%	68.4%	68.4%
24 14 01 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	20.0	18.0	18.0	11.9	59.3%	65.9%	65.9%
24 14 01 05	Strengthening the Infrastructure of Kakheti (KfW)	5.0	3.5	3.5	1.2	23.0%	32.9%	32.9%

Code	Title	2023 Annual plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023 year	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
24 14 01 06	"Kheledula-Lajanuri-Oni" (KfW)	10.0	7.0	7.0	6.0	59.7%	85.3%	85.3%
24 14 03	Georgian Electricity Transmission Network Expansion open Program	0.0	0.0	0.0	1.3			
24 14 03 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	0.0	0.0	0.0	1.3			
24 15	Improvement of the electricity and natural gas supply to the population	3.6	0.7	0.7	0.5	13.7%	72.5%	72.3%
24 16	Support to Professional Education in Navy and Marine Transportation	1.4	1.1	1.1	1.1	80.5%	102.5%	102.5%
24 17	Anaklia Deepwater Port Development	2.9	2.4	2.4	1.8	63.2%	76.2%	76.2%
24 18	Measures related to the repayment of obligations recognized under bilateral agreements	5.6	5.6	5.1	5.1	90.9%	90.9%	100.0%
24 19	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	15.0	12.5	12.5	3.4	22.9%	27.5%	27.5%
24 20	Spatial and urban development	7.0	4.8	4.6	1.6	23.1%	33.6%	35.3%
24 21	Promoting the development of resorts	5.8	4.5	4.5	3.5	60.8%	78.2%	78.2%
25 00	Ministry of Regional Development and Infrastructure of Georgia	3,330.9	2,102.6	2,142.1	2,323.3	69.7%	110.5%	108.5%
25 01	Development and Management of Regions and Infrastructure Development Policy	8.4	5.7	5.5	5.5	65.1%	96.9%	99.5%
25 02	Measures for the Improvement of Road Infrastructure	1,894.3	1,284.8	1,373.1	1,497.2	79.0%	116.5%	109.0%
25 02 01	Highways program management	10.3	7.3	7.2	7.2	69.6%	98.7%	99.8%
25 02 02	Road construction and maintenance	642.5	488.9	510.4	499.5	77.8%	102.2%	97.9%
25 02 03	Express highways construction	1,241.5	788.6	855.5	990.5	79.8%	125.6%	115.8%
25 03	Rehabilitation of Regional and Municipal Infrastructure	420.0	257.8	313.8	333.7	79.5%	129.5%	106.4%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	520.0	317.3	269.6	309.3	59.5%	97.5%	114.7%
25 05	Solid Waste Management Program	64.6	33.5	29.3	30.0	46.5%	89.6%	102.5%
25 06	Support to IDPs	1.3	1.3	6.6	6.6	507.7%	507.7%	100.0%
25 07	Construction and Rehabilitation of General Educational and preschool institutions Infrastructure	222.3	120.3	91.5	88.4	39.7%	73.5%	96.6%
25 07 01	Construction-rehabilitation of public schools	122.3	58.3	47.2	44.1	36.0%	75.6%	93.4%
25 07 02	Construction-rehabilitation of preschool institutions	100.0	62.0	44.3	44.3	44.3%	71.5%	100.0%
25 08	Tourism infrastructure improvement measures	200.0	82.0	52.7	52.5	26.3%	64.1%	99.7%
26 00	Ministry of Justice of Georgia	392.4	291.1	291.5	272.6	69.5%	93.6%	93.5%
26 01	Development of Public Policy to Support the Law Making and Legal Protection of the Best Interests of Georgia, Including the Implementation of Criminal Law System	62.1	46.9	61.4	59.0	94.9%	125.6%	96.1%
26 02	Establishment of Penitentiary system with International Standards	247.4	176.6	168.6	157.8	63.8%	89.4%	93.6%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	197.4	137.1	128.0	119.6	60.6%	87.2%	93.4%
26 02 02	Provision of equivalent medical services to accused and convicts	10.0	7.5	7.5	6.7	67.3%	89.8%	89.8%
26 02 03	Improving the infrastructure of Penitentiary system	40.0	32.0	33.1	31.5	78.7%	98.4%	95.0%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	7.8	6.1	6.1	5.5	71.0%	91.1%	91.1%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	3.1	2.4	2.4	2.1	67.1%	87.9%	87.9%
26 05	Development of Electronic Governance	4.0	3.7	3.7	3.4	84.2%	91.0%	91.0%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	13.5	10.3	8.8	8.0	59.1%	77.6%	90.9%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	5.0	3.8	3.8	3.8	75.0%	100.0%	100.0%
26 08	Facilitation of Land Registration and Development/Availability of Public Register Services	40.0	31.9	27.3	25.5	63.7%	79.7%	93.2%

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26 09	Development of Land Market in Georgia (WB)	9.5	9.5	9.5	7.0	73.2%	73.2%	73.2%
26 10	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	0.0	0.8			
27 00	Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia	6,858.4	5,268.0	5,279.6	5,266.2	76.8%	100.0%	99.7%
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	92.6	69.6	63.7	74.7	80.7%	107.3%	117.4%
27 01 01	Development and management of policies in the field of IDPs from the occupied territories and in the field of labor, health and social protection	12.1	9.1	10.0	9.4	77.9%	103.2%	93.7%
27 01 02	Medical Activity Regulatory Program	7.2	5.4	4.8	4.8	66.4%	87.6%	99.2%
27 01 03	Disease Control and Epidemiological Security Program Management	12.3	8.9	8.6	19.3	156.8%	218.0%	223.7%
27 01 04	Social protection program management	21.3	16.1	14.3	15.5	72.8%	96.7%	108.2%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	10.8	8.1	7.1	7.4	68.1%	90.6%	103.5%
27 01 06	Emergency Coordination and Emergency Assistance Management	5.1	3.8	3.5	3.5	68.3%	91.2%	100.0%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	6.3	4.7	4.2	4.1	64.9%	86.6%	96.7%
27 01 08	Management of employment promotion services	1.5	1.1	0.8	0.8	54.9%	72.3%	98.3%
27 01 09	Management of State Health Care Programs	4.9	3.7	3.1	3.0	62.4%	82.0%	99.6%
27 01 10	Development and Management of Information Technology Systems	10.4	8.1	6.6	6.4	61.4%	78.9%	96.5%
27 01 11	Promotion and management of individual medical care of citizens	0.7	0.5	0.5	0.5	69.4%	94.2%	99.7%
27 02	Social Protection of Population	4,878.9	3,714.6	3,710.9	3,705.9	76.0%	99.8%	99.9%
27 02 01	Provision of Pension for Population	3,379.2	2,577.5	2,576.3	2,576.3	76.2%	100.0%	100.0%
27 02 02	Social Assistance for Targeted Groups of Population	1,340.1	1,010.0	1,007.6	1,006.2	75.1%	99.6%	99.9%
27 02 03	Social Rehabilitation and Childcare	66.6	50.4	50.2	47.3	71.0%	93.7%	94.1%
27 02 04	Social Benefits at Highland settlements	85.0	70.8	70.8	70.8	83.3%	100.1%	100.0%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	8.0	6.0	5.9	5.3	66.8%	89.0%	90.4%
27 03	Healthcare Services to Population	1,454.1	1,157.3	1,203.1	1,211.8	83.3%	104.7%	100.7%
27 03 01	Universal Healthcare services to population	880.0	732.1	829.5	829.3	94.2%	113.3%	100.0%
27 03 02	Public Health Care	109.8	75.7	70.3	79.8	72.7%	105.5%	113.6%
27 03 02 01	Early detection of the Disease and Screening	2.9	2.2	1.7	1.6	56.5%	75.2%	98.4%
27 03 02 02	Immunization	35.6	20.2	25.2	25.0	70.3%	123.7%	99.2%
27 03 02 03	Epidemiological Surveillance	2.7	1.8	1.0	1.0	35.8%	53.2%	94.8%
27 03 02 04	Safe Blood	6.1	4.7	4.7	4.6	76.3%	98.7%	98.9%
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	68.8%	95.0%	96.9%
27 03 02 06	Tuberculosis Management	17.2	12.3	10.3	14.6	85.1%	118.9%	142.1%
27 03 02 07	HIV / AIDS Management	16.0	12.6	9.2	14.8	92.8%	117.3%	161.9%
27 03 02 08	Maternal and Child Health	8.2	6.1	6.3	6.3	76.7%	103.6%	99.7%
27 03 02 09	Treatment of Drug-addicted patients	13.7	10.2	9.3	9.3	67.5%	90.8%	100.0%
27 03 02 10	Support of Health Care	2.1	1.4	0.4	0.4	17.3%	26.0%	95.7%
27 03 02 11	Management of Hepatitis C	5.0	3.9	2.1	2.0	39.7%	50.9%	95.8%
27 03 03	Provision Of Medical Services To The Population In Priority Areas	463.8	349.1	303.2	302.7	65.3%	86.7%	99.8%

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27 03 03 01	Mental Health	50.0	37.2	29.0	29.0	57.9%	77.8%	100.0%
27 03 03 02	Management of Diabetes	30.0	26.4	17.4	17.4	58.2%	66.0%	100.0%
27 03 03 03	Oncohematology Service for children	3.0	2.2	1.9	1.9	62.5%	83.8%	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	56.0	38.3	22.3	22.3	39.7%	58.1%	100.0%
27 03 03 05	Palliative care of incurable patients	5.2	4.2	4.9	4.9	94.7%	118.4%	100.0%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	30.0	22.7	27.5	27.5	91.7%	121.4%	100.0%
27 03 03 07	Provision of primary and emergency medical care	198.6	151.4	125.3	123.8	62.3%	81.8%	98.8%
27 03 03 08	Referral Services	45.0	31.5	44.6	44.4	98.7%	140.8%	99.6%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.7	0.4	0.4	36.8%	53.7%	100.0%
27 03 03 10	Management of New Coronavirus Disease – COVID-19	40.0	30.8	26.1	27.2	68.1%	88.4%	104.3%
27 03 03 11	Organ transplantation	5.0	3.7	3.9	3.9	77.6%	104.9%	100.0%
27 03 04	Postgraduate Medical Education	0.5	0.3	0.03	0.03	6.3%	9.8%	100.0%
27 04	Rehabilitation and Equipment of Healthcare Facilities	99.8	73.0	42.4	15.6	15.7%	21.4%	36.9%
27 05	Reform Agenda of Labor and Employment System	90.3	73.5	82.1	81.4	90.2%	110.8%	99.2%
27 06	Support of IDPS and Migrants;	242.7	180.1	177.4	176.6	72.8%	98.1%	99.6%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.5	0.4	0.4	59.1%	81.5%	95.1%
27 06 02	Management of Eco-Migrant Migration	7.0	6.9	7.3	7.3	104.5%	105.4%	99.9%
27 06 03	Establishment of Proper Social and Living Conditions for IDP's	233.9	171.9	168.3	167.6	71.6%	97.5%	99.6%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	0.04	0.04	50.4%	64.4%	97.1%
27 06 05	Livelihood Program	1.1	0.7	0.3	0.3	29.1%	46.0%	97.4%
27 06 06	Economic Participation, Housing and Social Infrastructure for Internally Displaced Persons and Host Communities (KfW)	0.0	0.0	1.0	1.0			100.0%
28 00	Ministry of Foreign Affairs of Georgia	186.0	146.4	149.4	125.6	67.5%	85.8%	84.1%
28 01	Foreign Policy Implementation	185.0	145.7	148.6	124.9	67.5%	85.7%	84.0%
28 01 01	Foreign Policy Planning and Management	175.3	137.3	139.5	117.8	67.2%	85.9%	84.5%
28 01 02	Securing Financial Obligations In International Organizations	6.3	6.0	6.0	4.2	66.0%	68.7%	68.7%
28 01 03	Translation and certification of international agreements and other documents	0.2	0.1	0.1	0.1	81.0%	96.9%	96.9%
28 01 04	Diasporal Politics	1.9	1.2	1.9	1.6	84.5%	129.0%	84.5%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	1.3	1.0	1.1	1.2	88.4%	113.3%	108.0%
28 02	Advancement of Staff Qualifications in International Relations	1.0	0.7	0.8	0.7	72.0%	96.5%	88.4%
29 00	Ministry of Defence of Georgia	1,260.0	996.6	996.6	979.6	77.7%	98.3%	98.3%
29 01	Management of Defence	506.6	386.3	349.6	348.7	68.8%	90.3%	99.7%
29 02	Vocational Military Education	76.2	57.9	60.0	59.5	78.0%	102.8%	99.2%
29 03	Healthcare and Social Security	53.8	42.5	60.9	57.4	106.7%	135.0%	94.3%
29 04	Management, Control, Telecommunication and Computer Systems	16.5	14.6	14.0	12.7	77.0%	87.0%	91.1%
29 05	Development of Infrastructure	100.0	92.0	90.7	84.8	84.8%	92.2%	93.5%
29 06	International Peacekeeping Missions	2.0	1.6	0.5	0.5	25.7%	32.1%	99.5%
29 07	Scientific Research and Development of Military Production and Manufacturing	44.6	37.9	41.0	40.6	90.9%	107.1%	98.9%

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29 08	Development of Defence capability	174.4	144.6	168.7	168.5	96.6%	116.6%	99.9%
29 09	Provision of Logistics	285.9	219.3	211.3	206.9	72.4%	94.4%	97.9%
30 00	Ministry of Internal Affairs of Georgia	1,106.0	837.9	837.9	821.3	74.3%	98.0%	98.0%
30 01	Public Order and Development of International Cooperation	852.1	641.3	620.5	609.7	71.5%	95.1%	98.3%
30 02	Protection of the State Border	124.6	93.7	94.6	92.0	73.8%	98.2%	97.3%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	14.4	10.8	10.8	10.3	71.9%	95.8%	95.7%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	7.8	5.8	6.0	5.3	68.2%	92.1%	88.9%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.4	3.4	3.7	3.5	79.8%	105.6%	95.7%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	102.6	82.9	102.3	100.4	97.9%	121.1%	98.1%
31 00	Ministry of Environmental Protection and Agriculture of Georgia	698.5	529.2	531.2	504.7	72.3%	95.4%	95.0%
31 01	Environmental Protection and Agriculture Development Program	20.2	16.6	13.6	19.6	97.1%	117.6%	144.0%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	12.7	9.6	9.8	16.0	126.7%	167.7%	162.8%
31 01 02	Biodiversity Protection measures	0.4	0.1	0.2	0.2	50.1%	200.5%	83.0%
31 01 03	Provisiton of Functioning of Information Technologies and Electronic Systems	7.1	7.0	3.5	3.3	47.0%	47.8%	95.3%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	63.5	57.7	52.4	49.3	77.7%	85.5%	94.1%
31 03	Development of Viticulture and Wine-Making	67.4	25.6	24.9	10.6	15.8%	41.6%	42.7%
31 04	Implementation of Scientific Research Studies in Agriculture	5.9	4.7	4.4	4.2	71.8%	88.7%	95.0%
31 05	Common Agro Project	346.4	264.6	271.5	267.6	77.2%	101.1%	98.6%
31 05 01	Management of the Agriculture projects	12.7	10.2	10.0	9.9	78.2%	97.1%	99.8%
31 05 02	Preferential Agro Credits	200.0	150.0	171.7	171.3	85.7%	114.2%	99.8%
31 05 03	Agro-Insurance	12.0	7.0	10.4	10.4	86.7%	148.6%	100.0%
31 05 04	Plant the future	35.0	27.0	20.6	20.5	58.7%	76.1%	99.9%
31 05 05	Georgian Tea	1.0	0.7	0.2	0.2	16.7%	25.8%	99.9%
31 05 06	Co-financing project for processing and storage enterprises	25.0	19.0	13.7	13.7	54.8%	72.0%	100.0%
31 05 07	Registration Project for Farms/Farmers	0.3	0.3	0.2	0.2	69.8%	82.2%	99.7%
31 05 08	Project Technical Support Program	1.0	0.7	0.6	0.6	59.8%	80.8%	98.0%
31 05 09	Infrastructural development of agricultural cooperatives	5.0	4.0	0.9	0.9	17.8%	22.3%	100.0%
31 05 10	Harvesting Agricultural Machinery Co-financing Program	7.0	5.0	5.0	5.0	71.0%	99.5%	100.0%
31 05 11	Popularization of Georgian agro-food products	1.5	1.5	2.0	2.0	133.0%	133.0%	99.8%
31 05 12	Imereti Agrozone	4.0	3.0	1.0	1.0	25.0%	33.3%	100.0%
31 05 13	Promoting organic production program	0.5	0.3	0.1	0.1	12.5%	20.9%	98.0%
31 05 14	Pilot program for women	0.4	0.4	0.2	0.8	188.2%	215.0%	458.9%
31 05 15	Development Support of Agro sector	10.0	8.3	8.3	6.3	63.1%	76.2%	76.2%
31 05 15 01	Breastfeeding Modernization and Market Access Program (DiMMA)	10.0	8.3	8.3	6.3	63.1%	76.2%	76.2%
31 05 16	Leader program	1.0	0.8	0.0	0.0	0.0%	0.0%	
31 05 17	State Program of Co-financing Agricultural Mechanization	10.0	6.5	1.2	1.2	12.4%	19.1%	99.8%

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31 05 18	Nut production promotion program	20.0	20.0	21.4	21.4	106.9%	106.9%	100.0%
31 05 23	Non-standard Apple Crop Sales Promotion Program	0.0	0.0	2.2	2.1			97.8%
31 05 25	Program for promotion of entrepreneurial activity in highland settlements	0.0	0.0	2.0	0.0			0.0%
31 06	Modernization of Irrigation Systems	95.0	83.3	90.1	84.2	88.6%	101.0%	93.4%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	40.0	33.0	39.8	39.8	99.5%	120.6%	100.0%
31 06 02	Ongoing technical operation of the amelioration infrastructure	25.0	21.0	21.0	21.0	84.0%	100.0%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	30.0	29.3	29.3	23.4	78.0%	79.8%	79.8%
31 07	Environmental Surveillance	26.0	19.4	19.6	16.6	63.9%	85.7%	84.9%
31 08	Establishment and Management of the Protected Areas System	31.5	21.8	21.8	18.2	58.0%	83.5%	83.7%
31 09	Establishment and Management of Forestry System	21.0	17.1	16.4	17.0	81.2%	99.2%	104.0%
31 10	Formation and Governance of Agency of Wildlife	1.2	1.0	1.0	0.9	77.5%	97.0%	95.7%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	1.8	1.5	1.3	2.4	134.9%	160.5%	184.2%
31 12	Protection of Nuclear and Radioactive Security	1.4	1.1	1.6	1.2	89.4%	112.8%	77.2%
31 13	Forecast, Assessment, Prevention and Monitoring of Environmental Protection	8.0	7.3	5.6	4.2	52.3%	57.7%	75.0%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	5.0	4.5	4.4	6.0	119.2%	133.2%	136.2%
31 15	National Program of Monitoring the sustainable land management and land use	4.4	2.9	2.8	2.6	58.9%	89.3%	94.0%
32 00	Ministry of Education and Science of Georgia	2,030.8	1,480.4	1,496.2	1,494.3	73.6%	100.9%	99.9%
32 01	Development of Public Policy and Program Management of Education and Science	53.8	44.1	44.6	45.0	83.7%	102.1%	100.9%
32 02	Pre-school and General Education	1,341.0	1,009.1	1,019.4	1,019.4	76.0%	101.0%	100.0%
32 02 01	General educational school funding	1,116.0	836.0	846.7	846.4	75.8%	101.2%	100.0%
32 02 02	Support Teachers' professional development	11.7	8.7	8.4	8.9	76.6%	103.1%	106.0%
32 02 03	Provision of safe educational environment	30.3	23.1	20.9	20.7	68.5%	89.7%	99.3%
32 02 03 01	Administration of Safe Educational Environment Program	3.0	2.3	2.1	2.1	70.4%	90.9%	98.9%
32 02 03 02	Provision of safe educational environment	27.3	20.8	18.8	18.6	68.3%	89.6%	99.4%
32 02 04	Encouraging successful pupils	1.3	1.1	1.5	1.5	117.7%	138.2%	100.0%
32 02 05	Providing educational and living conditions for especially talented pupils	0.3	0.2	0.2	0.2	70.1%	94.8%	99.6%
32 02 06	Providing pupils with textbooks	33.3	32.2	33.7	33.7	101.2%	104.7%	100.0%
32 02 07	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.5	3.4	3.3	3.3	73.7%	98.2%	100.0%
32 02 08	Access to general education for accused and convicted persons	0.4	0.3	0.2	0.2	60.9%	81.4%	92.0%
32 02 09	Development and facilitation of the implementation of the National Curriculum	0.5	0.4	0.2	0.2	38.8%	51.0%	100.0%
32 02 10	Providing transportation for public school students	40.0	28.0	32.9	32.8	82.1%	117.3%	99.8%
32 02 11	Program "My First Computer"	43.6	43.6	39.3	39.3	90.2%	90.2%	100.0%
32 02 12	Promoting General Education	5.0	3.4	2.4	2.4	47.1%	68.4%	99.8%
32 02 13	Promoting General Education Reform	54.3	28.8	29.8	29.8	55.0%	103.4%	100.2%
32 03	Vocational Education	87.4	63.5	73.7	74.5	85.2%	117.2%	101.1%
32 03 01	Promoting the Development of Vocational Education	71.5	51.0	63.4	63.6	89.0%	124.7%	100.4%
32 03 02	Development of Vocational Capacities	12.0	9.7	7.2	7.7	64.3%	79.2%	107.4%

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32 03 03	Vocational training of ethnic minorities	3.9	2.8	3.2	3.1	79.9%	112.4%	99.3%
32 04	Higher Education	147.5	98.0	103.6	111.6	75.7%	113.8%	107.7%
32 04 01	Exams organization	17.1	13.4	14.1	14.1	82.4%	105.7%	100.0%
32 04 02	State education, master grants and youth promotion	120.0	78.8	82.7	82.7	69.0%	104.9%	100.0%
32 04 03	Promoting Higher Education	0.5	0.3	0.3	0.3	61.5%	82.1%	100.0%
32 04 04	Promoting Education Abroad	7.2	3.3	4.1	4.1	57.0%	122.7%	98.9%
32 04 05	Promotion of Higher Education Institutions	2.7	2.1	2.4	10.3	376.7%	487.3%	439.1%
32 05	Support to Scientific Research and Studies	75.8	57.0	50.8	52.0	68.6%	91.2%	102.3%
32 05 01	Promotion of Scientific Grants and Scientific Research	35.4	26.3	23.9	25.4	71.6%	96.6%	106.2%
32 05 02	Programs of Scientific Institutions	7.6	5.8	5.6	5.6	73.6%	96.7%	100.0%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.3	1.0	0.9	0.9	73.2%	97.3%	99.0%
32 05 04	Promotion of Scientific Research	29.9	22.8	20.3	20.0	66.8%	87.5%	98.6%
32 05 05	Popularization of science	1.5	1.1	0.1	0.1	4.7%	6.3%	99.9%
32 06	Inclusive Education	45.6	34.2	33.8	33.6	73.7%	98.4%	99.6%
32 07	Development of Infrastructure	229.0	148.3	145.9	145.4	63.5%	98.0%	99.7%
32 07 01	Development of infrastructure of general education institutions	179.1	115.3	123.8	123.5	69.0%	107.1%	99.7%
32 07 02	Development of infrastructure of vocational education institutions	35.0	20.6	9.5	9.4	26.7%	45.4%	98.2%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	2.0	1.5	1.6	1.6	81.0%	108.1%	100.0%
32 07 04	Development of infrastructure of higher education and scientific institutions	10.1	8.2	7.6	7.6	75.3%	92.7%	99.8%
32 07 05	Development of Public School Operation and Maintenance System	2.8	2.7	3.3	3.3	116.2%	122.7%	100.0%
32 08	Innovation, Inclusion and Quality Project - Georgia I2Q (WB)	17.8	11.4	12.4	10.1	56.9%	88.9%	81.8%
32 09	Vocational Education 1 (KfW)	15.0	6.1	4.3	1.3	8.9%	21.9%	30.8%
32 10	Modern Skills for a Better Employment Sector Development Program - Project (ADB)	18.0	8.8	7.7	1.4	7.8%	15.9%	18.3%
33 00	Ministry of Culture, Sport and Youth of Georgia	431.2	328.1	328.1	303.0	70.3%	92.3%	92.3%
33 01	Development of Public Policy and Program Management of Culture, Sports and Youth	9.2	7.1	7.7	7.4	80.5%	103.8%	96.2%
33 02	Higher Education in Art and Sport	17.2	12.9	12.6	12.1	70.3%	93.5%	96.1%
33 03	Development of Infrastructure	48.7	28.0	31.3	23.1	47.4%	82.5%	73.8%
33 04	Facilitation of Sport's and Art's Institutions	12.1	8.9	6.2	5.0	41.2%	55.8%	81.1%
33 05	Facilitation of Development of Culture	98.1	76.4	71.0	66.6	67.8%	87.1%	93.7%
33 06	Protection of Cultural Heritage and Museum System Improvement	39.5	26.3	28.8	24.8	62.7%	94.1%	86.0%
33 07	Development and Popularization of Mass and High Achievements in Sports	177.1	143.8	144.7	136.4	77.0%	94.8%	94.3%
33 08	Social Security Events for Public Figures of Sports and Culture	23.4	19.5	21.3	23.3	99.7%	119.3%	109.2%
33 09	Support of Youth	5.9	4.9	4.5	4.3	72.9%	87.3%	95.4%
34 00	Georgian Intelligence Service	18.0	13.5	13.5	13.4	74.2%	98.9%	98.9%
35 00	LEPL - Civil Service Bureau	1.8	1.3	1.3	1.8	104.1%	138.8%	138.5%
36 00	LEPL - Legal Aid Service	10.4	7.7	7.8	7.4	71.3%	96.7%	95.4%
37 00	LEPL - State Office of Veterans' Affairs	15.0	11.4	11.4	7.5	50.3%	66.0%	66.0%

Code	Title	2023 Annual plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023 year	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
38 00	LEPL – Financial Monitoring Service of Georgia	4.3	3.6	3.6	2.1	49.2%	59.4%	59.4%
39 00	Personal data protection service	5.0	4.0	4.0	3.5	69.3%	87.7%	87.7%
40 00	Special State Protection Service of Georgia	82.8	64.6	66.6	58.0	70.0%	89.8%	87.1%
40 01	Provision of Security for Individuals and Facilities Subject to Protection	72.1	55.4	55.4	48.9	67.8%	88.3%	88.3%
40 02	Maintenance of Public Facilities	10.2	8.7	10.7	8.6	84.1%	98.5%	80.1%
40 03	LEPL - Government Special Communication Agency	0.5	0.5	0.5	0.5	100.0%	100.0%	100.0%
41 00	Public Defender Office (Ombudsman) of Georgia	9.3	7.2	7.2	6.7	72.5%	94.0%	94.0%
42 00	LEPL – Public Broadcaster	101.2	75.9	75.9	75.9	75.0%	100.0%	100.0%
43 00	LEPL – National Competition Agency of Georgia	5.0	4.0	4.0	2.8	55.5%	69.4%	69.4%
44 00	The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia	2.8	2.2	2.2	2.1	75.9%	98.8%	97.7%
45 00	Patriarchate of Georgia	25.0	20.9	21.1	19.7	78.8%	94.2%	93.3%
45 01	Grant Financing for Religious Education	14.8	12.0	12.2	11.1	75.0%	92.1%	90.6%
45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.5	0.5	0.5	72.6%	99.6%	99.6%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	1.5	1.5	1.3	74.1%	88.3%	88.3%
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	65.3%	84.1%	84.1%
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	76.1%	99.9%	99.9%
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	1.7	1.9	1.9	99.9%	111.9%	99.9%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.6	1.6	1.6	88.5%	100.0%	100.0%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	0.1	0.1	100.0%	100.0%	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	0.6	0.6	75.0%	75.0%	100.0%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.5	0.5	0.5	98.9%	98.9%	98.9%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.6	0.6	0.6	92.0%	99.8%	99.8%
46 00	LEPL - Levan Samkharauli National Forensics Bureau	13.0	10.4	10.4	9.6	74.0%	92.5%	92.5%
47 00	LEPL - National Statistics Office of Georgia, GeoStat	20.9	16.7	16.7	11.8	56.4%	70.7%	70.7%
47 01	Planning and Management of Statistics	7.8	5.6	5.6	5.3	67.7%	93.8%	93.8%
47 02	Public Program of Statistics	5.3	4.1	4.1	3.9	73.9%	94.4%	94.4%
47 03	Universal Census of Population and Housing of Georgia	7.8	6.9	6.9	2.6	33.3%	37.7%	37.7%
48 00	LEPL - Georgian National Academy of Science	4.7	3.6	3.6	3.3	70.4%	92.8%	92.8%
49 00	Georgian Chamber of Commerce and Industry	1.9	1.5	1.5	1.3	68.1%	90.2%	90.2%
50 00	LEPL-State Agency for Religious Issues	6.5	4.9	4.9	4.8	74.1%	97.7%	97.7%
51 00	Special Investigation service	17.0	13.1	13.1	7.2	42.6%	55.3%	55.3%
52 00	LEPL - State Language Department	1.0	0.8	0.8	0.5	47.2%	62.5%	62.5%
53 00	LEPL - Public Private Partnership Center	0.5	0.4	0.4	0.2	41.9%	55.9%	55.9%

Code	Title	2023 Annual plan	9-month approved plan 2023	9-month adjusted plan 2023	9-month performance 2023 year	Performance towards annual plan %	Performance towards 9-month approved plan %	Performance towards 9-month adjusted plan %
54 00	The Office of the National Security Council	3.8	2.9	3.0	2.7	70.8%	90.1%	88.0%
55 00	Expenditures of General-State Importance	3,985.8	2,837.1	2,710.5	2,617.1	65.7%	92.2%	96.6%
55 01	External debt service and repayments	1,696.0	1,202.0	1,140.1	1,139.8	67.2%	94.8%	100.0%
55 02	Domestic debt service and repayments	715.0	578.0	578.0	574.3	80.3%	99.4%	99.4%
55 03	Liabilities regarding international financial organizations	2.8	2.2	2.2	1.7	59.8%	77.5%	77.5%
55 04	Transfers for autonomous republics and municipalities	515.0	371.8	615.5	604.6	117.4%	162.6%	98.2%
55 04 01	Transfers to Autonomous Republics	14.0	14.0	14.0	14.0	100.0%	100.0%	100.0%
55 04 02	Transfers to municipalities	501.0	357.8	601.5	590.6	117.9%	165.1%	98.2%
55 05	Government Reserve Fund of Georgia	60.0	35.0	0.6	0.0	0.0%	0.0%	0.0%
55 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	40.0	15.0	11.5	7.4	18.4%	49.2%	64.0%
55 07	Regional Development Fund of Georgia	400.0	331.0	31.0	0.0	0.0%	0.0%	0.0%
55 08	Mountainous Community Development Fund	20.0	13.0	1.0	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	26.4%	35.2%	35.2%
55 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.8	0.7	0.7	0.7	87.7%	88.3%	88.3%
55 11	Co-financing Cumulative Pension Schemes	310.0	230.0	259.5	259.5	83.7%	112.8%	100.0%
55 12	Financial support for planned reforms in municipalities in cooperation with international partners	15.0	5.0	16.8	16.8	111.8%	335.3%	100.0%
55 13	General-State Expenditures Financed by Donors	211.0	53.3	53.3	12.4	5.9%	23.3%	23.3%
55 13 01	Adjara Solid Waste Project (EBRD, SIDA)	6.0	6.0	6.0	1.0	16.5%	16.5%	16.5%
55 13 02	Batumi Bus Project (E5P, EBRD)	0.5	0.5	0.5	0.5	92.8%	92.8%	92.8%
55 13 03	Tbilisi Solid Waste Management	37.0	24.9	24.9	5.4	14.6%	21.7%	21.7%
55 13 04	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	35.0	8.8	8.8	0.9	2.6%	10.3%	10.3%
55 13 05	Housing Cities Investment Program	20.5	12.8	12.8	2.6	12.8%	20.6%	20.5%
55 13 06	Tbilisi Metro Project (EBRD)	40.0	0.0	0.0	0.0	0.0%		
55 13 07	Sustainable Urban Mobility (KfW)	34.0	0.0	0.0	1.2	3.5%		
55 13 08	Assistance and Rehabilitation Project of Micro, Small and Medium Enterprises of Georgia (Component of National Bank of Georgia) (WB)	3.0	0.4	0.4	0.0	0.0%	0.0%	0.0%
55 13 09	Tbilisi Bus Project - Phase II (EBRD)	35.0	0.0	0.0	0.0	0.0%		
55 13 13	Biodiversity and Sustainable Local Development in Georgia (Component of Forestry Agency of Ajara) (KfW)	0.0	0.0	0.0	0.9			
56 00	LEPL – Kutaisi International University	0.0	0.0	0.0	0.7			
58 00	NNLE - Millennium Fund	0.0	0.0	0.0	0.1			
63 00	NNLE - Peace Foundation for a Better Future	0.0	0.0	0.0	0.5			