



2022 ო .

Monthly Review of 2022 State Budget Execution (January-September)

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საპროექტო ბიუჯეტის განყოფილება

Parliamentary Budget Office, 2022 Y.

Main Indicators of the State Budget

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

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

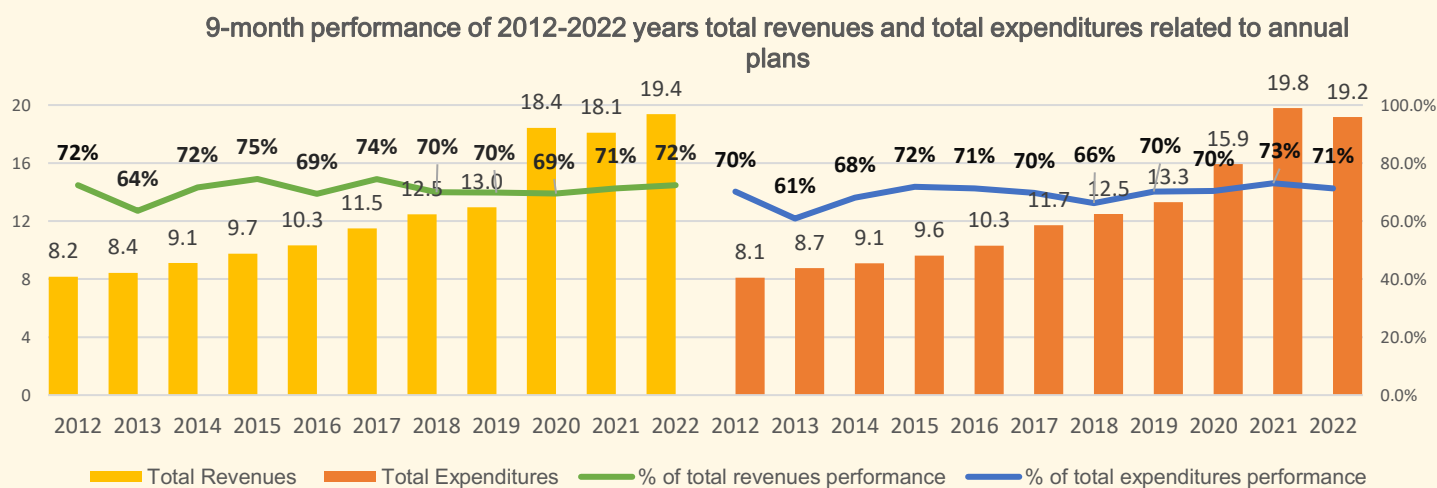


Diagram 1: 9-month performance of 2012-2022 years total revenues and total expenditures related to annual plans (billion GEL, %).

State Budget **total revenues** 9-month plan is determined by² 13,712.3 million GEL, whereas 9-month performance amounts to 102.1%. As to the execution of total revenues according to components, revenues and disposals of financial assets components' indicators exceed 9-month planned indicator, correspondingly, amounting to 107.0% and 108.9%. As to, Indicators of disposals of nonfinancial assets and Incurrence of liabilities stand out with relatively low performance level and correspondingly, amounts to 80.2% and 83.8% of 9-month plan.

State Budget **total expenditures** 9-month plan amounts to 14,066.0 million GEL, whereas 9-month performance amounts to 97.1% of 9-month plan. As to the performance of total expenditures according to components, the performance of the largest component – expenses – is estimated at 98.2% of 9-month plan. The indicator of acquisitions of nonfinancial assets stand out with good performance level and amounts to 98.4% of 9-month plan. The remaining 2 components are characterized by a low level of performance - acquisitions of financial asset and reductions of liabilities correspondingly, amounts to 76.5% and 86.2% of 9-month plan.

Title	2022 annual plan	9-month plan	9-month performance	9-month/9-month plan	Title	2022 annual plan	9-month plan	9-month performance	9-month/9-month plan
Total revenues	19,362.6	13,712.3	14,001.5	102.1%	Total expenditures	19,171.1	14,066.0	13,664.1	97.1%
Revenues	14,560.4	10,739.5	11,493.2	107.0%	Expenses	14,415.3	10,819.9	10,623.5	98.2%
Disposals of nonfinancial assets	300.0	194.0	155.7	80.2%	Acquisitions of nonfinancial assets	3,059.8	2,152.1	2,117.3	98.4%
Disposals of financial assets	150.0	96.0	104.6	108.9%	Acquisitions of financial assets	459.0	202.3	154.7	76.5%
Incurrence of liabilities	4,352.2	2,682.7	2,248.1	83.8%	Reductions of liabilities	1,237.0	891.7	768.7	86.2%

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

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

² Order №354 of the Minister of Finances of Georgia “On the approval of quarterly breakdown of Georgia's 2022 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2022 State Budget”, December 29, 2021.

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

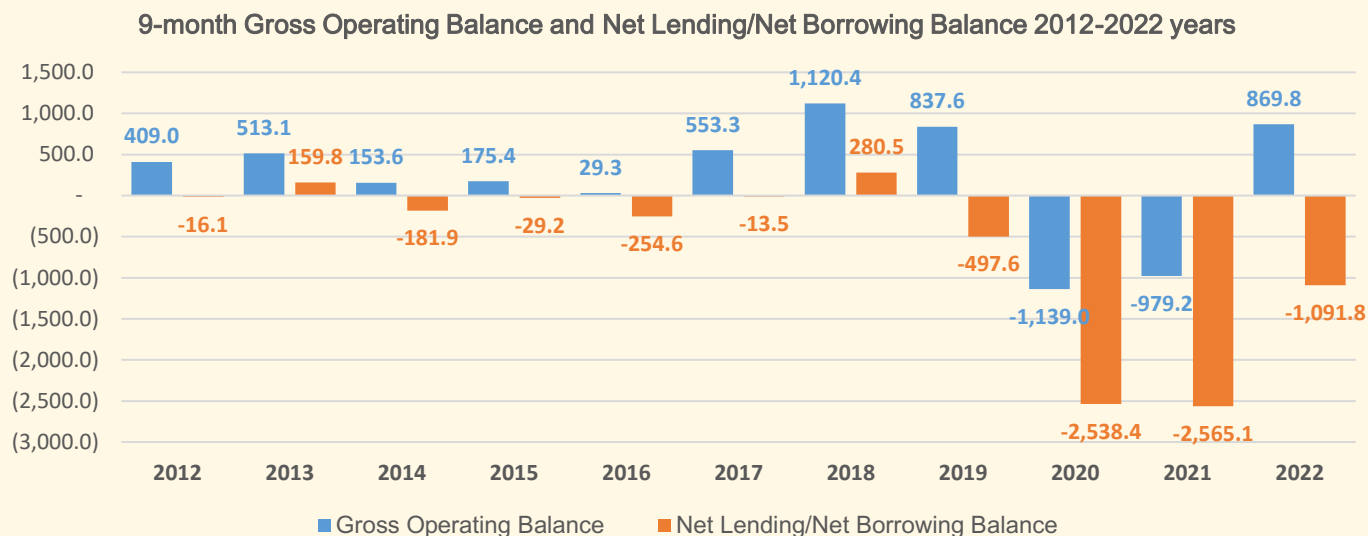


Diagram 2: 9-month Gross Operating Balance and Net Lending/Net Borrowing Balance 2012-2022 years (million GEL).

As to the **net change in the stock of cash**, at the beginning of the year, the adjusted State Budget balance was 881.4 million GEL. With January-September total revenues and total expenditures taken into account, the net accumulation in the stock of cash amounted to 337.5 million GEL and the State Budget balance was defined at 1,218.9 million GEL by October the 1st of 2022.

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

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

September Indicators of the State Budget Execution

Total revenues of September 2022 amounted to 1,981.0 million GEL, more than August indicator by 614.8 million GEL and more than the indicator of September of previous year by 619.2 million GEL. As to the total expenditures of September 2022, the amount is defined at 1,837.6 million GEL, which is more than August indicator by 476.6 million GEL, whereas, exceeds the indicator of 2021 September by 240.9 million GEL.

The diagram below presents 2020-2022 State Budget Total Revenues and Total Expenditures by months.

2020-2022 State Budget Total Revenues and Total Expenditures by months

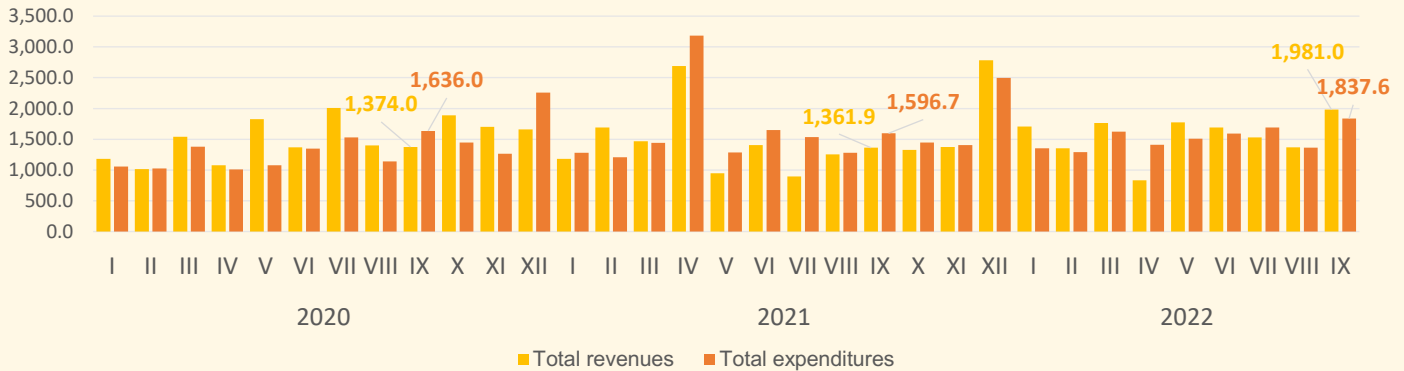


Diagram 3: 2020-2022 State Budget total revenues and total expenditures by months (million GEL).

As to the state budget **total revenues** and **total expenditures** of September by components:

The formation of total revenues was generally implemented by revenues (73.2%) and by funds received as a result of incurrence of liabilities (25.6%). 0.3 million GEL was received by way of disposals of financial assets, whereas 23.9 million GEL was received from the realization of nonfinancial assets.

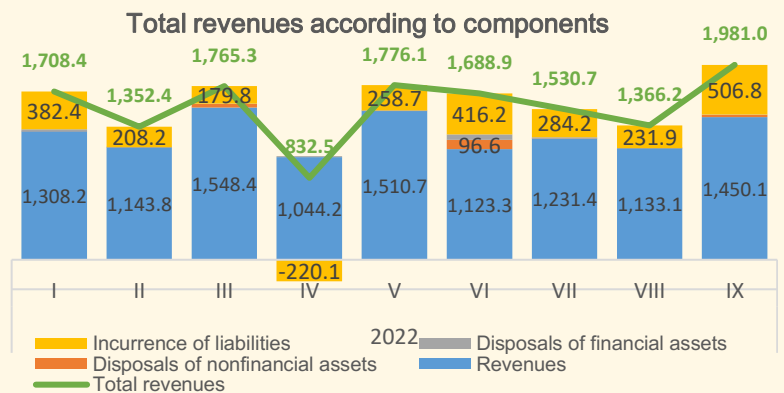


Diagram 4: Total revenues according to components to (million GEL).

The performance of 2022 September expenses amounted to 1,202.9 million GEL. The performance indicators of acquisitions of nonfinancial assets and financial assets correspondingly amounted to 478.6 million GEL and 39.0 million GEL, whereas, the performance of reductions of liabilities was defined at 117.2 million GEL.

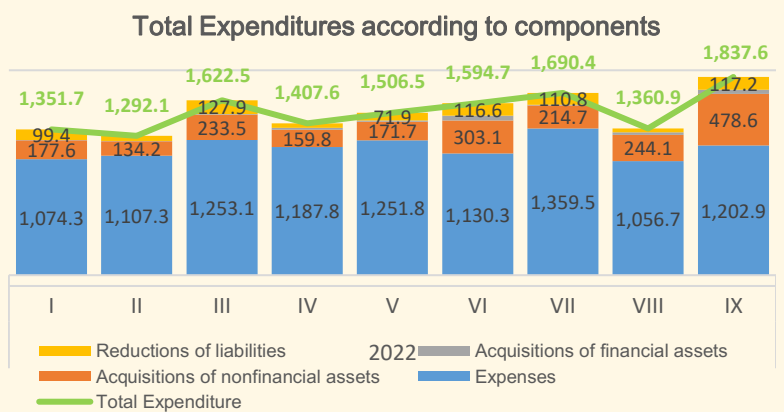


Diagram 5: Total expenditures according to components (million GEL).

The review of **revenues received from taxes** is important in total revenues. 92.2% of September revenues and 67.5% of total revenues are received from taxes. Particularly, in September the State Budget received

1,336.8 million GEL from taxes, 287.3 million GEL more than the August indicator (1,049.5 million GEL). The indicated growth is mainly related to other taxes, the volume of which has increased by 316.8 million GEL and amounts to 198.4 million GEL⁵), as well as profit tax (which has increased by 71.5 million GEL). Compared to the previous month, All other types of taxes are decreased, namely: income tax has decreased by 14.3 million GEL, revenue received from excise - by 44.6 million GEL (mainly influenced by the reduction of excise income from the taxation of imported tobacco), whereas VAT - by 41.0 million GEL and import tax - by 1.2 million GEL.

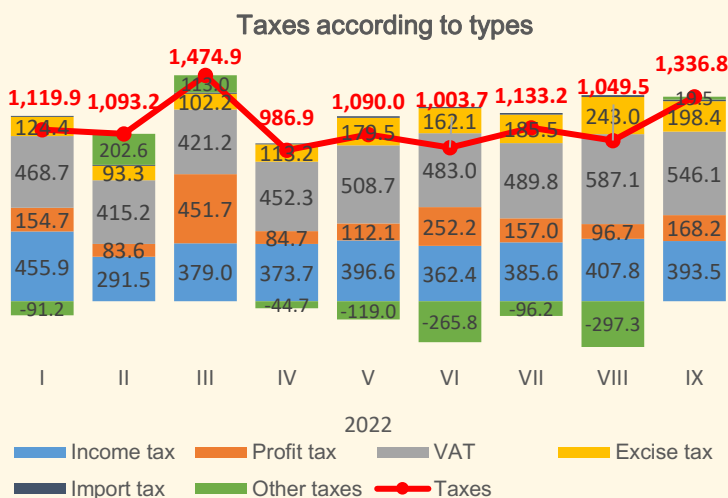


Diagram 6: Taxes according to types (million GEL).

As to the main component of total expenditure, **expenses**, it appears to cover 65.5% of the total expenditures of September. In September 2022 expenses amounted to 1,202.9 million GEL, 146.2 million GEL more than the previous month's indicator (1,056.7 million GEL). Compared to August, funding has increased for other expenses, subsidies, and compensation of employees in September by 171.7 million GEL, 27.8 million GEL, and 1.5 million GEL, respectively. As for the rest of the expenses, social benefits funding was reduced by 30.3 million GEL, interest - by 19.1 million GEL, grants - by 4.4 million GEL, and use of goods and services - by 1.1 million GEL.

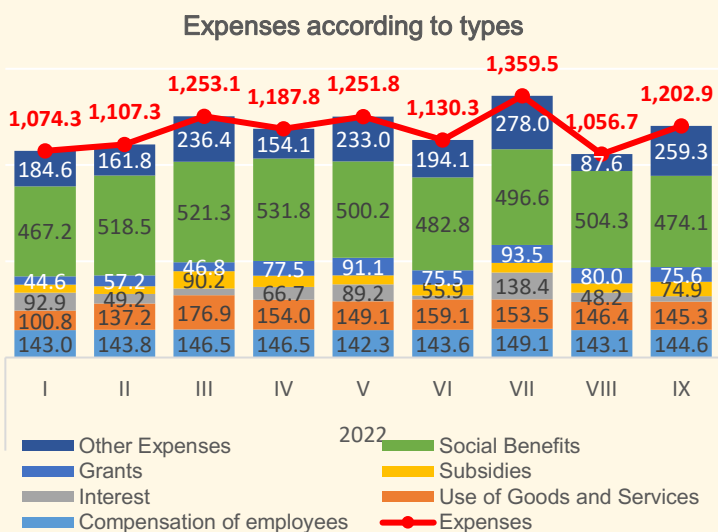


Diagram 7: Expenses according to types (million GEL).

With regard to gross operating and net lending/net borrowing balances, in September 2022, the State Budget **gross operating balance** amounted to 247.2 million GEL, whereas the **net lending/net borrowing balance** was -207.5 million GEL.

It must also be noted that, in September, in view of received total revenues (1,981.0 million GEL) and rendered total expenditures (1,837.6 million GEL) **net accumulation in the stock of cash** was defined with the amount of **143.5 million GEL**.

⁵ Based on the implemented reform of the treasury code system in 2016, counting/recording of the paid tax is being realized in "other taxes" (this is mainly connected with income tax) before the planned time limit of the declaration, and after the planned time limit of the declaration, they are transferred to the relevant forms of taxes. Furthermore, fund transfers are realized on the return sub-account of the repaid funds from the article mentioned above. Accordingly, the execution of other taxes in specific reporting period can be positive as well as negative.

State Budget Total Revenues

The execution of State Budget **total revenues** in January-September 2022 was 14,001.5 million GEL. The main share of total revenues, 82.1% comes from the revenues. This indicator has increased compared to nominal expression of 2020-2021, which is mainly stipulated by the increase of taxes. Concerning the revenues share in total revenues, this indicator has increased compared to previous years. Namely, in 2021, the share of revenues amounted to 69.8% of the total revenues, whereas, in 2020 amounted to - 59.7%. Compared to previous years, the indicator of incurrence of liabilities has decreased in nominal expression as well as a share in total revenues. Namely, the indicator of incurrence of liabilities for 9-months in 2022 composes 16.1% of the total revenues, whereas, 28.3% - in 2021, and 38.8% - in 2020. In the reporting period of the current year (as in previous years), the total share of disposals of nonfinancial and financial assets in total revenues, is low and amounts to 1.9%. The same indicator was also 1.9% in 2021, and 1.5% in 2020.

9-month total revenues according to components 2020-2022

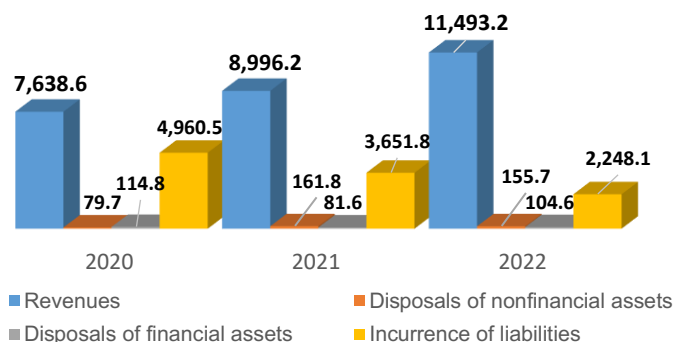


Diagram 8: 9-month total revenues according to components 2020-2022 (million GEL).

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

The tax revenues received in January-September amount to 10,288.2 million GEL, 103.7% of the 9-month plan and 76.6% of the annual plan. All tax revenues (except for other taxes, the 9-month plan of which is defined as 143.0 million GEL, and the performance indicator is -579.2 million GEL) are characterized by a high level of mobilization, although VAT, profit tax, and import tax stand out with the highest performance indicators, by way of which, in 9 months, the budget has received by 11.8%, 20.2% and 47.5% more than the planned figures of 9 months, respectively. Compared to the same period of the previous year, the volume of tax revenues has increased significantly by 2,202.1 million GEL (by 27.2%). The indicated increase is mainly stipulated by the growth of the income tax, profit tax and value-added tax (VAT), relatively by 36.9%, 97.3%, and 24.4%. The growth of income tax is mainly connected with the increase of lessee income tax with the amount of 793.1 million GEL (by 35.7%). As to the VAT, in January-September, State Budget received 4,372.1 million GEL by way of VAT, more than the previous year's indicator by 858.4 million GEL (Including 293.9 million GEL more from products realized and services rendered on the territory of Georgia and 564.5 million GEL more from the imported products). Excise tax has increased compared to the previous year by 9.7% (by 123.9 million GEL), mainly from the influence of the growth of revenues from imported products (including, excise tax from the taxation of tobacco and imported cars has increased, by 62.0 million GEL and by 27.5 million GEL, respectively).

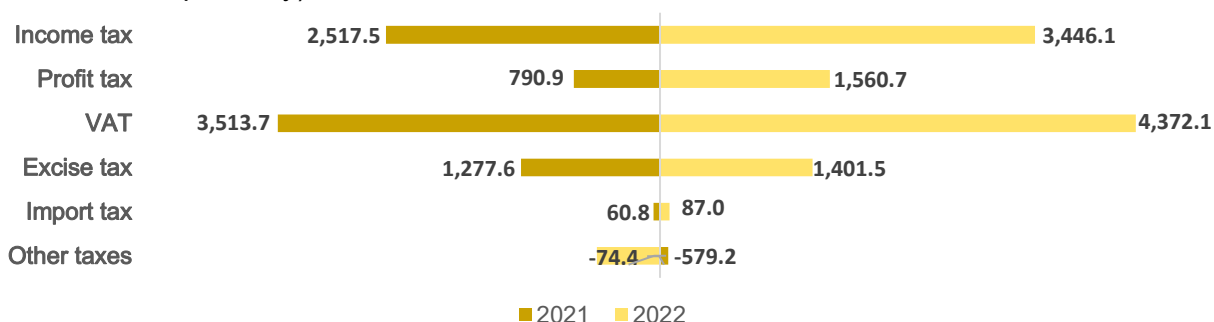


Diagram 9: 2021-2022 9-month taxes according to articles (million GEL).

The actual **grants** indicator (290.0 million GEL) stands out with a high-performance level, 145.9% of the 9-month plan and 84.9% of the annual plan, which is mainly connected with the targeted grants provided by the donors to the budgetary organizations, by way of which 73.7 million GEL was received in 9 months (the indicated grants are not foreseen by plan, and correspondingly, has an influence on the growth of total amount of grants). Moreover, in the form of budget supporting grants, 101.4% of the 9-month plan was transferred to the budget, 132.7% (69.7 million GEL) - as revenues from grants of central budget LEPLs, and 95.1% - in the form of investment grants.

915.0 million GEL was mobilized as **other revenues** in a 9-month period, which has already exceeded both 9-month (by 48.8%) and annual (by 15.1%) planned indicators. The indicated is mainly related to excessive (compared to 9-month plan) receipt of revenues from property (influenced by an excess of dividends from the profit of the National Bank by 156.1 million lari) and from unclassified transfers, correspondingly, by 55.9% and 63.8%.

As for the execution of other components of total revenues:

The execution of total revenues received from **disposals of nonfinancial assets** (155.7 million GEL) stands out with a relatively low-performance level towards the 9-month plan with the amount of 80.2% and 51.9% of the annual plan.

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

In January-September, the actual indicator of **incurrence of liabilities** amounted to 2,248.1 million GEL, 83.8% of the 9-month plan (51.7% of the annual plan). 1,340.8 million GEL was received from the source of external financing (96.7% of the 9-month plan). Namely, the budget received 260.7 million GEL in ways of budget supporting credits, 100.3% of the 9-month plan, whereas 1,080.1 million GEL (95.8% of the 9-month plan) - by the form of investment credits.

	9-month performance	Performance towards 9-month plan	Performance towards annual plan
Incurrence of Liabilities	2,248.1	83.8%	51.7%
External	1,340.8	96.7%	43.9%
Budgetary credits	260.7	100.3%	21.7%
Investment credits	1,080.1	95.8%	58.3%
Domestic	907.3	70.0%	69.8%

Table 2: total revenues received by the incurrence of liabilities for 9-month of 2022 (million GEL, %)

Regarding the indicator of incurrence of domestic liabilities, net revenue amounted to 907.3 million GEL (70.0% of the 9-month plan), received from the emission and redemption of treasury liabilities and treasury bonds.

State Budget Total Expenditures

The execution of State Budget **total expenditures** in January-September 2022 was defined at 13,664.1 million GEL. The main share, 77.7%, is formed from expenses, that have increased in point of nominal expression compared to 2020-2021. As to its share in total expenditures, this indicator has increased compared to the same indicator of 2021 year, whereas, the noted indicator has decreased slightly compared to 2020 year. Namely, in 9-month of 2020 the share of expenses in total expenditures was 78.3% and 69.0% in 9-month of 2021. Concerning the 3 other components of total expenditures: acquisitions of nonfinancial assets, acquisitions of financial assets and reductions of liabilities, in January-September of 2022, the acquisitions of nonfinancial assets' performance indicator amounted to 15.5% of total expenditures, acquisitions of financial assets amounted to – 1.1%, and the performance of reductions of liabilities amounted to – 5.6%. In January-September of 2021, their share in total expenditures were apportioned with the amount of 12.1%, 1.6% and 17.3%, whereas, by 13.2%, 2.1%, 6.4% in January-September 2020.

9-month total expenditure according to components 2020-2022

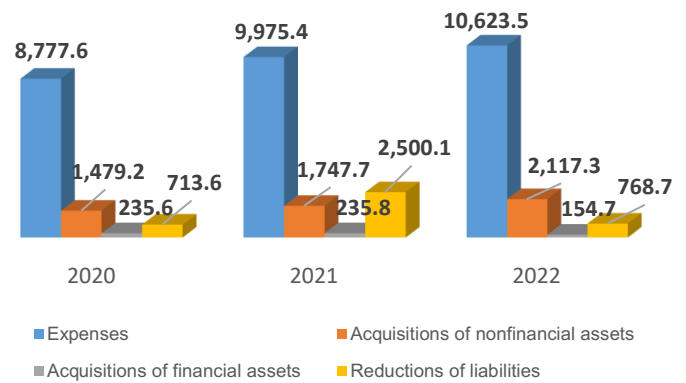


Diagram 10: total expenditure according to components for January-September 2020-2022 (million GEL)

The execution of January-September **expenses** amounted to 10,623.5 million GEL, 98.2% of 9-month plan and 73.7% of annual plan, what exceeds previous year indicator by 648.1 million GEL (by 6.5%). The noted difference is related to high execution of all the components (except from Interest and subsidies, which has decreased by 30.4 million GEL and 56.8 million GEL, correspondingly) compared to previous year. Moreover, it must be noted that, the great share of total distinction goes on other expenses (341.1 million GEL). Comparatively to 9-month plan, good performance level was seen in case of use of goods and services (106.4%), social benefits (100.5%), interest (97.0%) and other expenses (95.2%), whereas comparatively to 9-month plan, grants (89.4%), subsidies (93.8%) and compensation of employees (94.1%), are characterized by low performance level. 407.9 million GEL from the execution of Interest (568.0 million GEL) was addressed to serving of state domestic liabilities and 160.0 million GEL on serving state external liabilities. The great share from the execution of social benefits (4,496.7 million GEL) comes on social protection of population (3,063.1 million GEL), on healthcare (1,176.2 million GEL) and on co-financing cumulative pension schemes (208.0 million GEL).

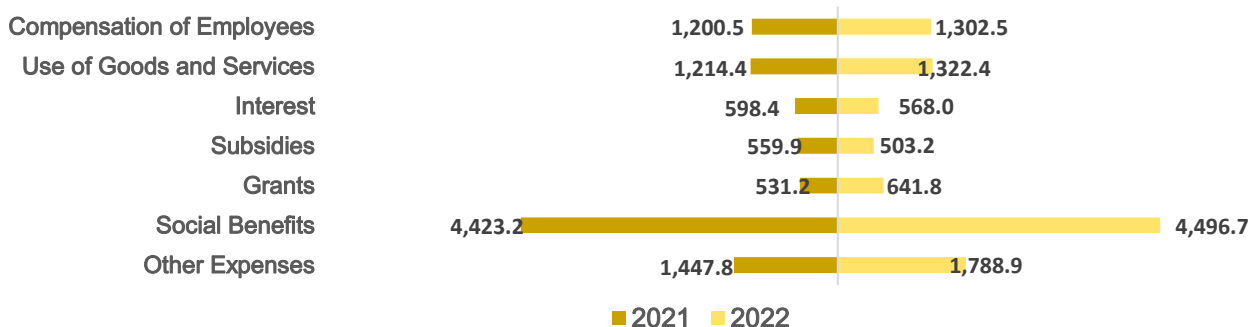


Diagram 11: 2021-2022 9-month expenses according to articles (million GEL).

As to the execution of other components of total expenditure:

The execution of **acquisitions of nonfinancial assets** (2,117.3 million GEL) amounts to 98.4% of 9-month and 69.2% of annual plan. The great share of expenditures come from rehabilitation of transportation infrastructure (1,273.2 million GEL), from rehabilitation of regional and municipal infrastructure (314.9 million GEL), from development of defence capability (120.5 million GEL), from infrastructure development of the

Ministry of Defence of Georgia (71.7 million GEL), and from Construction and Rehabilitation of General Education Infrastructure (64.1 million GEL).

The performance of **acquisitions of financial assets** component (154.7 million GEL), is defined at 76.5% of 9-month and 33.7% of the annual plan. Indicated total expenditures goes to loans of the program issued by the Ministry of Economy and Sustainable Development of Georgia’s program – „Development of Power Transmission Grids of Systemic Importance” (program code 24 14) with the amount of 41.9 million GEL, on the program issued by the same Ministry – “Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)” (program code 24 19) with the amount of 3.2 million GEL, on loans of the program of Ministry of Regional Development and Infrastructure of Georgia “Rehabilitation and Recovery of Water Supply Infrastructure” (program code 25 04) with the amount of 65.1 million GEL, on the program issued by the same Ministry – “Solid Waste Management Program” (program code 25 05) with the amount of 3.9 million GEL and on loans issued in frames of “Transfers for autonomous republics and municipalities” (program code 55 04) the Autonomous Republic of Adjara with the amount of 20.0 million GEL and expenditure of general state importance financed by donors with the amount of 20.7 million GEL.

Reductions of liabilities (768.7 million GEL) Performance amounts to 86.2% of 9-month plan and 62.1% of the annual plan. The great share of the noted indicator – 733.8 million GEL goes on repayment of state external liabilities.

	9-month performance	Performance towards 9-month plan	Performance towards annual plan
Reductions of Liabilities	768.7	86.2%	62.1%
External	733.8	85.7%	61.5%
Domestic	34.9	98.9%	80.6%

Table 3: 2022 9-month performance of Reductions of liabilities (million GEL, %).

As to the execution of January-September **expenditures of General State Importance** defined by the State Budget, 1,328.5 million GEL is allocated to services and repayment of state external and domestic liabilities – 90.4% of 9-month and 66.6% of annual plan. Transfers relocated to autonomous republic and municipalities have reached 431.7 million GEL. 240.8 million was addressed to capital transfers, 180.8 million GEL to special transfer and 10.1 million GEL was used for targeted transfer. In January-September 208.0 million GEL was adjusted to the co-financing of cumulative pension schemes. Furthermore, it needs to be mentioned that in the following year, 196.9 million GEL from the Regional Project Development Fund of Georgia, 16.6 million GEL from Reserve Fund of the Government of Georgia and 5.7 million GEL from Repayment of Debts Incurred in Previous Years and the Execution of Court Decisions’ fund were absorbed.

According to the **Functional Classification of expenses and nonfinancial assets**⁶ state budget execution was defined at 12,740.7 million GEL (98.2% of 9-month plan and 72.9% of annual plan) In January-September, the diagram below represents the expenses and nonfinancial assets’ classification of State Budget execution according to functional section:

9-month functional classification of expenses and nonfinancial assets 2022Y

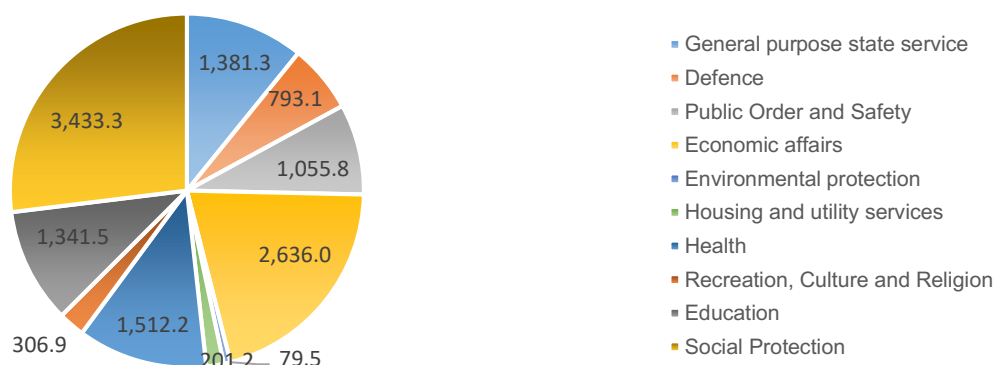


Diagram 12: 9-month functional classification of expenses and nonfinancial assets 2022Y (million GEL).

⁶ “Government Finance Statistics Manual” by the International Monetary Fund 2014 (GFSM 2014) The functional classification of expenses and nonfinancial assets provides information on the purpose of governmental functions by incurred expenses.

Data Sources:

- Information of the Treasury Service of the Ministry of Finance of Georgia on 2012-2022 January-September State Budget Total Revenues, Total Expenditures, Net change in the stock of cash and on Net lending/Net borrowing balance;
- Information of the Treasury Service of the Ministry of Finance of Georgia on 2021-2022 January-September total revenues of Consolidated Budget of Georgia.

Annexes

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

Title	9-month performance 2020 year	9-month performance 2021 year	2022 annual plan	9-month plan 2022 year*	9-month performance 2022 year	9-month performance 2022 y. / 9-month plan 2022 y.		9-month performance 2022 y. / 9-month performance 2021 y.		9-month performance of 2022 y. towards annual plan %
						Distinction	%	Distinction	%-Alteration	
Total Revenues	12,793.7	12,891.4	19,362.6	13,712.3	14,001.5	289.3	102.1%	1,110.1	8.6%	72.3%
Revenues	7,638.6	8,996.2	14,560.4	10,739.5	11,493.2	753.7	107.0%	2,497.0	27.8%	78.9%
Taxes	6,973.6	8,086.1	13,423.7	9,925.9	10,288.2	362.3	103.7%	2,202.1	27.2%	76.6%
Income tax	2,221.6	2,517.5	4,300.0	3,211.0	3,446.1	235.1	107.3%	928.6	36.9%	80.1%
Profit tax	744.3	790.9	1,620.0	1,298.0	1,560.7	262.7	120.2%	769.8	97.3%	96.3%
VAT	2,796.4	3,513.7	5,398.7	3,909.9	4,372.1	462.2	111.8%	858.4	24.4%	81.0%
Excise tax	1,073.8	1,277.6	1,890.0	1,305.0	1,401.5	96.5	107.4%	123.9	9.7%	74.2%
Import tax	55.5	60.8	85.0	59.0	87.0	28.0	147.5%	26.2	43.1%	102.4%
Other taxes	82.0	-74.4	130.0	143.0	-579.2	-722.2	-405.0%	-504.7	678.2%	-445.5%
Grants	121.6	312.9	341.8	198.8	290.0	91.2	145.9%	-22.8	-7.3%	84.9%
Other Revenues	543.5	597.2	795.0	614.8	915.0	300.1	148.8%	317.8	53.2%	115.1%
Disposals of nonfinancial assets	79.7	161.8	300.0	194.0	155.7	-38.3	80.2%	-6.2	-3.8%	51.9%
Disposals of financial assets (Except of net application in the stock of cash)	114.8	81.6	150.0	96.0	104.6	8.6	108.9%	23.0	28.2%	69.7%
Incurrence of liabilities	4,960.5	3,651.8	4,352.2	2,682.7	2,248.1	-434.7	83.8%	-1,403.7	-38.4%	51.7%
External	3,370.4	4,296.8	3,052.2	1,386.7	1,340.8	-45.9	96.7%	-2,956.0	-68.8%	43.9%
Domestic	1,590.1	-645.0	1,300.0	1,296.0	907.3	-388.7	70.0%	1,552.3	-240.7%	69.8%
Total Expenditure	11,206.0	14,459.1	19,171.1	14,066.0	13,664.1	-401.9	97.1%	-795.0	-5.5%	71.3%
Expenses	8,777.6	9,975.4	14,415.3	10,819.9	10,623.5	-196.4	98.2%	648.1	6.5%	73.7%
Compensation of Employees	1,125.7	1,200.5	1,834.4	1,383.8	1,302.5	-81.4	94.1%	102.0	8.5%	71.0%
Use of Goods and Services	1,033.5	1,214.4	1,613.9	1,242.4	1,322.4	80.1	106.4%	108.0	8.9%	81.9%
Interest	538.5	598.4	765.0	585.3	568.0	-17.3	97.0%	-30.4	-5.1%	74.2%
Subsidies	383.2	559.9	727.3	536.6	503.2	-33.5	93.8%	-56.8	-10.1%	69.2%
Grants	541.4	531.2	1,145.0	717.8	641.8	-76.0	89.4%	110.5	20.8%	56.0%
Social Benefits	4,030.3	4,423.2	5,870.8	4,475.1	4,496.7	21.7	100.5%	73.6	1.7%	76.6%
Other Expenses	1,125.0	1,447.8	2,458.7	1,879.0	1,788.9	-90.1	95.2%	341.1	23.6%	72.8%
Acquisitions of nonfinancial assets	1,479.2	1,747.7	3,059.8	2,152.1	2,117.3	-34.9	98.4%	369.5	21.1%	69.2%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	235.6	235.8	459.0	202.3	154.7	-47.6	76.5%	-81.2	-34.4%	33.7%
Reductions of liabilities	713.6	2,500.1	1,237.0	891.7	768.7	-123.0	86.2%	-1,731.4	-69.3%	62.1%
External	679.5	2,446.4	1,193.7	856.4	733.8	-122.6	85.7%	-1,712.6	-70.0%	61.5%
Domestic	34.1	53.7	43.2	35.2	34.9	-0.4	98.9%	-18.8	-35.0%	80.6%
Net change in the stock of cash (+ Accumulation / - Application)	1,587.6	-1,567.6	191.5	-353.7	337.5	691.2		1,905.1		

* 9-month plan is represented according to 2022 State Budget Quarterly Breakdown (The order №354 of the Minister of Finances December 29, 2021)

Annex 2: State Budget Balance (million GEL)

Title	9-month performance 2020 year	9-month performance 2021 year	2022 annual plan	9-month plan 2022 year	9-month performance 2022 year	9-month performance 2022 y. / 9-month plan 2022 y.		9-month performance 2022 y. / 9-month performance 2021 y.		9-month performance of 2022 y. towards annual plan %
						Distinction	%	Distinction	%-Alteration	
Revenues	7,638.6	8,996.2	14,560.4	10,739.5	11,493.2	753.7	107.0%	2,497.0	27.8%	78.9%
Taxes	6,973.6	8,086.1	13,423.7	9,925.9	10,288.2	362.3	103.7%	2,202.1	27.2%	76.6%
Grants	121.6	312.9	341.8	198.8	290.0	91.2	145.9%	-22.8	-7.3%	84.9%
Other Revenues	543.5	597.2	795.0	614.8	915.0	300.1	148.8%	317.8	53.2%	115.1%
Expenses	8,777.6	9,975.4	14,415.3	10,819.9	10,623.5	-196.4	98.2%	648.1	6.5%	73.7%
Compensation of Employees	1,125.7	1,200.5	1,834.4	1,383.8	1,302.5	-81.4	94.1%	102.0	8.5%	71.0%
Use of Goods and Services	1,033.5	1,214.4	1,613.9	1,242.4	1,322.4	80.1	106.4%	108.0	8.9%	81.9%
Interest	538.5	598.4	765.0	585.3	568.0	-17.3	97.0%	-30.4	-5.1%	74.2%
Subsidies	383.2	559.9	727.3	536.6	503.2	-33.5	93.8%	-56.8	-10.1%	69.2%
Grants	541.4	531.2	1,145.0	717.8	641.8	-76.0	89.4%	110.5	20.8%	56.0%
Social benefits	4,030.3	4,423.2	5,870.8	4,475.1	4,496.7	21.7	100.5%	73.6	1.7%	76.6%
Other expenses	1,125.0	1,447.8	2,458.7	1,879.0	1,788.9	-90.1	95.2%	341.1	23.6%	72.8%
Gross operating balance	-1,139.0	-979.2	145.2	-80.4	869.8	950.1	-1082.0%	1,848.9	-188.8%	599.2%
Gross investment in nonfinancial assets	1,399.4	1,585.9	2,759.8	1,958.1	1,961.6	3.4	100.2%	375.7	23.7%	71.1%
Acquisitions	1,479.2	1,747.7	3,059.8	2,152.1	2,117.3	-34.9	98.4%	369.5	21.1%	69.2%
Disposals	79.7	161.8	300.0	194.0	155.7	-38.3	80.2%	-6.2	-3.8%	51.9%
Net Lending/Net Borrowing Balance	-2,538.4	-2,565.1	-2,614.7	-2,038.5	-1,091.8	946.7	53.6%	1,473.3	-57.4%	41.8%
Net acquisition of financial assets	1,708.4	-1,413.4	500.5	-247.5	387.6	635.0	-156.6%	1,800.9	-127.4%	77.4%
Acquisitions	1,823.3	235.8	650.5	202.3	492.1	289.9	243.3%	256.3	108.7%	75.6%
Currency and public deposits	1,587.6		191.5		337.5	337.5		337.5		176.2%
Loans	235.6	235.8	459.0	202.3	154.7	-47.6	76.5%	-81.2	-34.4%	33.7%
Stocks and other capital	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
Disposals	114.8	1,649.2	150.0	449.7	104.6	-345.2	23.3%	-1,544.6	-93.7%	69.7%
Currency and public deposits	0.0	1,567.6	0.0	353.7	0.0	-353.7	0.0%	-1,567.6	-100.0%	
Loans	114.8	79.3	150.0	96.0	103.6	7.6	107.9%	24.3	30.6%	69.1%
Stocks and other capital	0.01	2.3	0.0	0.0	1.0	1.0		-1.3	-56.0%	
Net incurrence of liabilities	4,246.9	1,151.7	3,115.2	1,791.1	1,479.4	-311.7	82.6%	327.7	28.5%	47.5%
Incurrence	4,960.5	3,651.8	4,352.2	2,682.7	2,248.1	-434.7	83.8%	-1,403.7	-38.4%	51.7%
Domestic	1,590.1	-645.0	1,300.0	1,296.0	907.3	-388.7	70.0%	1,552.3	-240.7%	69.8%
External	3,370.4	4,296.8	3,052.2	1,386.7	1,340.8	-45.9	96.7%	-2,956.0	-68.8%	43.9%
Reductions	713.6	2,500.1	1,237.0	891.7	768.7	-123.0	86.2%	-1,731.4	-69.3%	62.1%
Domestic	34.1	53.7	43.2	35.2	34.9	-0.4	98.9%	-18.8	-35.0%	80.6%
External	679.5	2,446.4	1,193.7	856.4	733.8	-122.6	85.7%	-1,712.6	-70.0%	61.5%
Balance	0.0	0.0	0.0	0.0	0.0	0.0		0.0		

Annex 3: State Budget Appropriation (million GEL)

Code	Title	2022 Annual plan	9-month plan 2022 year	9-month performance 2022 year	9-month performance of 2022 y. towards annual plan %	9-month performance towards 9-month plan 2022 y. %
00 00	Total	19,171.1	14,066.0	13,664.1	71.3%	97.1%
01 00	Parliament of Georgia and Subordinated Organizations	68.0	51.8	45.1	66.3%	87.1%
01 01	Legislative Operation	56.3	42.8	37.1	66.0%	86.8%
01 01 01	Legislative, representative and supervisory activities	21.3	16.0	13.8	65.0%	86.6%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	6.7	5.0	5.4	80.7%	107.6%
01 01 03	Administrative support for legislative activities	28.3	21.8	17.9	63.3%	82.2%
01 01 03 01	Administration of Legislative Activities	28.2	21.7	17.9	63.3%	82.1%
01 01 03 02	Professional Development of the Employees	0.1	0.1	0.1	68.4%	90.5%
01 02	Library Operation	10.2	7.8	7.0	68.8%	90.3%
01 03	State Regulation of Heraldic Operation	0.5	0.4	0.3	62.8%	74.0%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.1	0.8	0.6	59.3%	80.4%
02 00	Administration of the President of Georgia	8.8	6.8	5.9	66.9%	86.6%
03 00	Office of the Business Ombudsman of Georgia	0.8	0.6	0.5	61.8%	82.2%
04 00	Government Administration of Georgia	19.2	15.0	20.8	108.5%	138.6%
05 00	State Audit Office	18.5	14.7	12.2	66.0%	83.2%
06 00	Central Election Commission of Georgia	31.5	23.9	24.3	77.2%	101.7%
06 01	Development of Election Environment	16.2	12.4	11.2	69.1%	90.7%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.4	1.2	0.8	56.7%	69.4%
06 03	Funding of Political Parties	13.8	10.4	9.7	70.4%	93.8%
06 04	Measures for Holding Elections	0.0	0.0	2.5		
07 00	Constitutional Court of Georgia	5.0	3.7	3.3	65.9%	87.2%
08 00	Supreme Court of Georgia	14.4	10.8	9.5	66.3%	88.4%
09 00	General Courts	99.1	73.6	59.4	59.9%	80.7%
09 01	Development and Support of General Judiciary System	96.8	71.9	58.5	60.5%	81.4%
09 02	Training and Retraining of Judges and Court Personnel	2.3	1.8	0.9	38.6%	51.5%
10 00	High Council of Justice of Georgia	6.8	5.3	3.0	43.9%	56.1%
11 00	Administration of State Representative in Abasha, Zugdidi, Martivili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti	1.0	0.7	0.7	71.8%	95.7%
12 00	Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities	0.8	0.6	0.6	68.3%	92.9%
13 00	Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi	0.9	0.7	0.7	72.0%	93.9%
14 00	Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities	0.9	0.7	0.6	71.6%	95.1%
15 00	Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities	0.8	0.6	0.6	70.3%	92.6%

16 00	Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities	0.8	0.6	0.6	74.6%	98.1%
17 00	Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities	0.8	0.6	0.6	76.6%	101.6%
18 00	Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Marneuli, Tsalka Municipalities and City of Rustavi	1.0	0.8	0.7	72.3%	90.9%
19 00	Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities	0.8	0.6	0.5	69.1%	89.3%
20 00	State Security Service of Georgia	148.7	112.1	109.5	73.7%	97.7%
20 01	Providing State Security	125.3	93.6	86.6	69.1%	92.5%
20 02	Maintenance of Operational and Technical Activities	21.4	17.0	21.8	102.0%	128.2%
20 03	State Security Staff Training, Retraining and Raising Qualifications	2.0	1.5	1.1	55.8%	74.4%
21 00	Prosecutor's Office of Georgia	47.9	36.2	33.4	69.8%	92.2%
22 00	Office of the State Minister of Georgia for Reconciliation and Civil Equality	3.1	2.4	2.4	77.5%	102.9%
23 00	Ministry of Finance of Georgia	105.4	78.0	68.8	65.2%	88.1%
23 01	Public Finance Management	22.6	16.9	18.0	79.8%	106.9%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	47.2	34.2	25.4	53.8%	74.1%
23 03	Prevention of Economic Crime	24.6	18.5	17.9	72.7%	96.7%
23 04	Electronic and Analytic Support of Finance Management	8.6	6.5	5.5	64.1%	85.3%
23 05	Improvement of Staff Qualifications in the Financial Sector	1.1	1.0	1.1	100.4%	109.5%
23 06	Supervision of Accounting, Reporting and Audit	1.3	0.9	0.9	65.9%	90.2%
24 00	Ministry of Economy and Sustainable Development of Georgia	932.4	686.2	538.1	57.7%	78.4%
24 01	Development and Implementation of Economic Policy	19.1	13.5	8.4	44.1%	62.4%
24 02	Regulation of Technical and Construction Sectors	1.7	1.3	1.2	67.6%	88.3%
24 03	Development of Standardization and Metrology Sectors	1.1	1.1	0.9	82.5%	83.2%
24 04	Regulation and Implementation activities of the system of market and supervision	1.2	0.9	0.6	49.2%	63.6%
24 05	Facilitation of Developments in Tourism	22.9	17.7	10.2	44.4%	57.5%
24 06	State Property Management	359.1	266.6	196.2	54.6%	73.6%
24 07	Development of Entrepreneurship	273.5	194.9	135.6	49.6%	69.6%
24 07 01	Administration of Entrepreneurship Development	3.5	2.6	2.9	82.3%	109.8%
24 07 02	Entrepreneurship Development Support	270.0	192.3	132.3	49.0%	68.8%
24 07 03	Economy supportive activities initiated due to the spread of the new coronavirus	0.0	0.0	0.4		
24 08	Development of Innovations and Technologies in Georgia	52.7	34.2	18.7	35.5%	54.7%
24 09	Regulation and Governance of Oil and Gas Sectors	0.7	0.5	0.5	71.6%	94.6%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	12.0	8.3	3.6	30.2%	43.9%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	12.0	9.0	9.5	79.3%	105.7%
24 12	National Innovative Eco System Project of Georgia (WB)	11.6	9.6	4.3	36.8%	44.5%
24 13	Technical assistance Program for the support of the energy sector reform program (GESRP) of Georgia (EU-NIF)	5.5	4.4	1.6	29.4%	36.8%
24 14	Development of Power Transmission Grids of Systemic Importance	80.2	48.7	58.5	73.0%	120.2%
24 14 01	Power Transmission Network Strengthening Project	5.1	5.1	1.7	34.3%	34.3%

24 14 02	Georgian Electricity Transmission Network Expansion open Program	6.1	4.6	3.7	62.0%	82.4%
24 14 02 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	5.3	3.8	1.1	21.1%	29.4%
24 14 02 02	"Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)	0.8	0.8	2.6	350.8%	350.8%
24 14 03	Regional Power Transmission Improvement Project	69.0	39.0	53.0	76.8%	135.9%
24 14 03 01	500 kV OHL "Tskaltubo-Akhaltikhe-Tortum" (KfW)	20.0	17.0	25.3	126.3%	148.6%
24 14 03 02	North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)	5.0	5.0	11.2	223.8%	223.8%
24 14 03 03	500 kV OHL "Jvari-Tskaltubo" (WB)	20.5	12.5	14.0	68.0%	111.6%
24 14 03 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	8.0	3.0	1.1	13.4%	35.7%
24 14 03 05	Strengthening the Infrastructure of Kakheti (KfW)	10.5	0.0	0.5	4.4%	
24 14 03 06	"Kheledula-Lajanuri-Oni" (KfW)	5.0	1.5	1.1	21.4%	71.4%
24 15	Improvement of the electricity and natural gas supply to the population	73.6	70.4	73.1	99.4%	103.9%
24 16	Support to Professional Education in Navy and Marine Transportation	0.4	0.3	0.3	81.6%	108.8%
24 17	Anaklia Deepwater Port Development	1.5	1.2	0.2	16.4%	20.6%
24 18	Measures related to the repayment of obligations recognized under bilateral agreements	3.7	3.7	5.3	141.3%	141.3%
24 19	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	0.0	0.0	3.2		
24 20	Implementation of quarantine and other measures related to New Coronavirus	0.0	0.0	6.2		
25 00	Ministry of Regional Development and Infrastructure of Georgia	2,895.0	1,974.4	2,098.1	72.5%	106.3%
25 01	Development and Management of Regions and Infrastructure Development Policy	7.3	4.7	5.0	68.3%	104.6%
25 02	Measures for the Improvement of Road Infrastructure	1,852.9	1,225.6	1,396.4	75.4%	113.9%
25 02 01	Highways program management	8.8	6.6	6.7	76.4%	101.9%
25 02 02	Road construction and maintenance	657.1	463.4	441.9	67.3%	95.4%
25 02 03	Express highways construction	1,187.0	755.6	947.7	79.8%	125.4%
25 03	Rehabilitation of Regional and Municipal Infrastructure	483.6	382.4	336.0	69.5%	87.9%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	379.9	248.8	264.3	69.6%	106.2%
25 05	Solid Waste Management Program	49.5	26.1	21.5	43.5%	82.6%
25 06	Support to IDPs	12.0	8.6	7.6	63.3%	88.0%
25 07	Construction and Rehabilitation of General Educational Infrastructure	110.0	78.1	67.4	61.3%	86.3%
26 00	Ministry of Justice of Georgia	310.6	238.2	220.6	71.0%	92.6%
26 01	Development of Public Policy to Support the Law Making and Legal Protection of the Best Interests of Georgia, Including the Implementation of Criminal Law System	49.4	37.6	32.5	65.8%	86.5%
26 02	Establishment of Penitentiary system with International Standards	193.1	142.5	133.1	68.9%	93.4%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	146.1	103.3	104.9	71.8%	101.6%
26 02 02	Provision of equivalent medical services to accused and convicts	7.0	5.2	6.0	85.7%	115.4%
26 02 03	Improving the infrastructure of Penitentiary system	40.0	34.0	22.1	55.3%	65.0%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	6.7	5.1	5.0	74.3%	98.7%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	2.9	2.2	2.1	73.2%	98.1%
26 05	Development of Electronic Governance	3.8	3.1	3.1	81.3%	98.3%

26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	8.3	6.3	6.0	72.9%	95.2%
26 07	Development of Accessibility and Services Offered by the Public Service Hall	6.3	4.8	4.0	62.7%	82.2%
26 08	Facilitation of Land Registration and Development/Availability of Public Register Services	25.0	22.1	21.3	85.1%	96.3%
26 09	Development of Land Market in Georgia (WB)	15.0	14.5	12.8	85.6%	88.6%
26 10	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	0.8		
27 00	Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia	6,027.3	4,606.0	4,713.8	78.2%	102.3%
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	72.4	54.2	62.5	86.3%	115.2%
27 01 01	Development and management of policies in the field of IDPs from the occupied territories and in the field of labor, health and social protection	10.9	8.3	8.1	74.2%	97.7%
27 01 02	Medical Activity Regulatory Program	6.0	4.2	3.9	65.0%	94.0%
27 01 03	Disease Control and Epidemiological Security Program Management	11.9	8.7	19.6	165.1%	226.1%
27 01 04	Social protection program management	15.6	11.7	10.1	64.8%	86.4%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	9.7	7.4	6.7	68.8%	91.0%
27 01 06	Emergency Coordination and Emergency Assistance Management	4.7	3.6	2.9	61.7%	81.4%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	5.9	4.4	4.0	67.1%	89.1%
27 01 08	Management of employment promotion services	1.4	1.1	0.7	52.2%	68.1%
27 01 09	Management of State Health Care Programs	4.5	3.5	2.5	55.1%	71.4%
27 01 10	Development and Management of Information Technology Systems	1.8	1.5	4.1	223.6%	265.1%
27 02	Social Protection of Population	4,021.2	3,019.4	3,075.6	76.5%	101.9%
27 02 01	Provision of Pension for Population	2,885.0	2,160.4	2,107.3	73.0%	97.5%
27 02 02	Social Assistance for Targeted Groups of Population	1,001.1	753.9	843.0	84.2%	111.8%
27 02 03	Social Rehabilitation and Childcare	52.1	39.2	36.8	70.6%	93.9%
27 02 04	Social Benefits at Highland settlements	75.0	60.0	60.0	80.0%	100.0%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	8.0	6.0	5.1	63.4%	85.1%
27 02 06	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus	0.0	0.0	23.4		
27 03	Healthcare Services to Population	1,791.2	1,426.2	1,451.5	81.0%	101.8%
27 03 01	Universal Healthcare services to population	820.0	610.3	665.9	81.2%	109.1%
27 03 02	Public Health Care	122.6	99.7	76.0	62.0%	76.2%
27 03 02 01	Early detection of the Disease and Screening	2.9	2.2	1.8	61.3%	81.6%
27 03 02 02	Immunization	50.0	44.5	18.2	36.4%	40.9%
27 03 02 03	Epidemiological Surveillance	2.3	1.6	1.5	65.0%	93.4%
27 03 02 04	Safe Blood	6.1	4.7	4.8	78.8%	102.0%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.2	0.2	78.5%	104.7%
27 03 02 06	Tuberculosis Management	17.2	12.4	19.0	110.3%	152.8%
27 03 02 07	HIV / AIDS Management	14.1	11.3	14.4	102.1%	127.6%
27 03 02 08	Maternal and Child Health	8.2	6.2	4.8	58.6%	77.8%
27 03 02 09	Treatment of Drug-addicted patients	13.5	10.4	8.7	64.5%	83.8%

27 03 02 10	Support of Health Care	2.1	1.4	0.4	20.0%	30.0%
27 03 02 11	Management of Hepatitis C	6.0	4.8	2.2	37.1%	46.1%
27 03 03	Provision Of Medical Services To The Population In Priority Areas	848.1	715.9	709.6	83.7%	99.1%
27 03 03 01	Mental Health	35.0	26.2	24.3	69.4%	92.8%
27 03 03 02	Management of Diabetes	27.0	22.1	9.6	35.5%	43.2%
27 03 03 03	Oncohematology Service for children	2.5	1.9	1.5	61.7%	82.2%
27 03 03 04	Dialysis And Kidney Transplantation	53.3	42.7	28.2	52.9%	65.9%
27 03 03 05	Palliative care of incurable patients	4.5	3.5	3.4	75.9%	97.7%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	25.0	21.8	19.6	78.6%	90.3%
27 03 03 07	Provision of primary and emergency medical care	154.8	116.3	110.9	71.7%	95.4%
27 03 03 08	Referral Services	40.0	30.3	46.7	116.9%	154.3%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.7	0.2	24.9%	36.3%
27 03 03 10	Management of New Coronavirus Disease – COVID-19	500.0	446.8	465.0	93.0%	104.1%
27 03 03 11	Organ transplantation	5.0	3.7	0.0	0.0%	0.0%
27 03 04	Postgraduate Medical Education	0.5	0.3	0.04	7.1%	11.0%
27 04	Rehabilitation and Equipment of Healthcare Facilities	31.0	19.3	11.5	37.2%	59.9%
27 05	Reform Agenda of Labor and Employment System	9.2	7.0	23.5	255.1%	334.5%
27 06	Support of IDPS and Migrants;	102.2	79.8	89.2	87.2%	111.7%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.5	0.4	58.7%	82.9%
27 06 02	Management of Eco-Migrant Migration	7.0	6.0	6.7	96.3%	113.2%
27 06 03	Establishment of Proper Social and Living Conditions for IDP's	93.4	72.6	81.7	87.5%	112.6%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	0.1	76.4%	96.9%
27 06 05	Livelihood Program	1.1	0.8	0.3	26.3%	36.3%
28 00	Ministry of Foreign Affairs of Georgia	176.6	132.9	120.7	68.4%	90.8%
28 01	Foreign Policy Implementation	175.7	132.3	120.1	68.4%	90.8%
28 01 01	Foreign Policy Planning and Management	166.1	123.0	113.0	68.1%	91.9%
28 01 02	Securing Financial Obligations In International Organizations	7.3	7.2	5.0	67.9%	68.9%
28 01 03	Translation and certification of international agreements and other documents	0.1	0.1	0.1	91.0%	111.1%
28 01 04	Diasporal Politics	1.2	1.2	1.0	79.8%	82.9%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	1.0	0.8	1.0	108.5%	134.9%
28 02	Advancement of Staff Qualifications in International Relations	0.9	0.6	0.6	66.7%	90.3%
29 00	Ministry of Defence of Georgia	1,002.4	778.8	756.3	75.4%	97.1%
29 01	Management of Defence	392.8	302.2	287.2	73.1%	95.0%
29 02	Vocational Military Education	62.6	47.8	46.5	74.3%	97.3%
29 03	Healthcare and Social Security	60.1	45.1	32.6	54.3%	72.4%
29 04	Management, Control, Telecommunication and Computer Systems	6.9	5.3	3.9	56.5%	74.1%

29 05	Development of Infrastructure	80.0	60.0	72.5	90.6%	120.9%
29 06	International Peacekeeping Missions	2.0	1.5	1.1	53.9%	71.8%
29 07	Scientific Research and Development of Military Production and Manufacturing	33.7	25.7	33.0	98.0%	128.7%
29 08	Development of Defence capability	148.0	123.0	121.0	81.8%	98.4%
29 09	Provision of Logistics	198.4	154.8	158.5	79.9%	102.4%
29 10	Capacity Building of Defence Forces of Georgia (SG)	18.0	13.5	0.0	0.0%	0.0%
30 00	Ministry of Internal Affairs of Georgia	865.0	652.3	645.2	74.6%	98.9%
30 01	Public Order and Development of International Cooperation	643.0	484.1	472.7	73.5%	97.6%
30 02	Protection of the State Border	109.3	81.9	81.3	74.4%	99.2%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	12.6	9.5	8.7	69.1%	91.7%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	7.2	5.2	4.8	66.7%	91.8%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.3	3.0	3.8	88.3%	124.5%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	88.7	68.5	74.0	83.4%	108.1%
31 00	Ministry of Environmental Protection and Agriculture of Georgia	593.1	454.3	436.8	73.7%	96.2%
31 01	Environmental Protection and Agriculture Development Program	14.5	11.5	29.3	202.7%	255.6%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	10.2	7.6	26.2	258.2%	344.3%
31 01 02	Activities on Environmental Impact Assessment	0.9	0.7	0.6	63.0%	84.2%
31 01 03	Popularization of Georgian agro-food products	0.5	0.4	1.1	220.1%	293.5%
31 01 04	Biodiversity Protection measures	0.4	0.3	0.1	28.7%	38.2%
31 01 05	Provisiton of Functioning of Information Technologies and Electronic Systems	2.5	2.5	1.3	51.9%	51.9%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	60.8	56.6	46.6	76.7%	82.4%
31 03	Development of Viticulture and Wine-Making	84.7	40.6	10.6	12.5%	26.1%
31 04	Implementation of Scientific Research Studies in Agriculture	5.4	4.3	3.4	63.1%	78.3%
31 05	Common Agro Project	261.7	214.0	249.6	95.4%	116.7%
31 05 01	Management of the Agriculture projects	10.9	8.2	14.5	132.7%	175.9%
31 05 02	Preferential Agro Credits	121.0	93.0	111.4	92.0%	119.7%
31 05 03	Agro-Insurance	12.0	9.3	6.9	57.4%	74.0%
31 05 04	Plant the future	27.0	25.0	25.2	93.3%	100.8%
31 05 05	Georgian Tea	0.5	0.5	1.1	212.5%	236.1%
31 05 06	Co-financing project for processing and storage enterprises	18.0	13.0	14.4	80.1%	111.0%
31 05 07	Registration Project for Farms/Farmers	0.3	0.2	0.2	68.4%	91.2%
31 05 08	Project Technical Support Program	0.5	0.4	0.5	98.9%	123.7%
31 05 09	Infrastructural development of agricultural cooperatives	3.5	3.0	0.3	7.2%	8.4%
31 05 10	Harvesting Agricultural Machinery Co-financing Program	5.0	3.0	3.0	59.6%	99.4%
31 05 11	Development Support of Agro sector	21.7	17.2	3.4	15.6%	19.8%
31 05 11 01	Breastfeeding Modernization and Market Access Program (DiMMA)	21.7	17.2	3.4	15.6%	19.8%

31 05 12	State Program of Co-financing Agricultural Mechanization	40.0	40.0	33.8	84.5%	84.5%
31 05 13	Imereti Agrozone	1.0	1.0	3.0	300.0%	300.0%
31 05 14	Promoting organic production program	0.3	0.2	0.0	0.0%	0.0%
31 05 15	State Program for Assistance to Owners of Agricultural Land Plots	0.0	0.0	32.0		
31 05 17	Support of Beekeeping Agricultural Cooperatives	0.0	0.0	0.1		
31 05 19	Non-standard Apple Crop Sales Promotion Program	0.0	0.0	0.03		
31 06	Modernization of Irrigation Systems	92.0	70.5	48.7	52.9%	69.1%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	38.0	27.0	21.0	55.3%	77.8%
31 06 02	Ongoing technical operation of the amelioration infrastructure	24.0	18.0	18.0	75.0%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	30.0	25.5	9.7	32.3%	38.0%
31 07	Environmental Surveillance	20.3	15.4	13.6	67.0%	87.9%
31 08	Establishment and Management of the Protected Areas System	26.6	18.7	14.9	56.2%	79.8%
31 09	Establishment and Management of Forestry System	11.2	9.4	7.8	69.5%	82.8%
31 10	Formation and Governance of Agency of Wildlife	1.4	1.0	1.0	75.3%	100.3%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	1.3	1.1	1.8	133.0%	167.1%
31 12	Protection of Nuclear and Radioactive Security	1.2	0.9	0.9	69.3%	92.3%
31 13	Forecast, Assessment, Prevention and Monitoring of Environmental Protection	4.2	4.0	2.8	66.5%	70.6%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	4.7	4.1	4.1	87.2%	100.9%
31 15	National Program of Monitoring the sustainable land management and land use	3.1	2.3	1.8	57.8%	78.0%
32 00	Ministry of Education and Science of Georgia	1,684.8	1,264.8	1,243.3	73.8%	98.3%
32 01	Development of Public Policy and Program Management of Education and Science	46.7	39.8	39.6	84.9%	99.6%
32 02	Pre-school and General Education	1,157.4	882.2	885.1	76.5%	100.3%
32 02 01	General educational school funding	985.0	739.5	749.4	76.1%	101.3%
32 02 02	Support Teachers' professional development	10.2	7.6	7.4	72.7%	98.0%
32 02 03	Provision of safe educational environment	23.4	17.0	16.5	70.6%	97.0%
32 02 03 01	Administration of Safe Educational Environment Program	2.5	1.8	1.9	77.2%	102.6%
32 02 03 02	Provision of safe educational environment	20.9	15.2	14.6	69.8%	96.3%
32 02 04	Encouraging successful pupils	1.2	1.1	0.7	59.3%	65.2%
32 02 05	Providing educational and living conditions for especially talented pupils	0.3	0.2	0.2	64.7%	87.4%
32 02 06	Providing pupils with textbooks	28.3	23.7	22.7	80.3%	96.1%
32 02 07	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.2	3.1	3.1	73.1%	100.0%
32 02 08	Access to general education for accused and convicted persons	0.3	0.2	0.2	62.4%	83.6%
32 02 09	Development and facilitation of the implementation of the National Curriculum	0.5	0.4	0.3	63.0%	84.0%
32 02 10	Providing transportation for public school students	24.9	19.0	21.2	85.4%	111.7%
32 02 11	Program "My First Computer"	59.2	54.2	39.6	67.0%	73.2%
32 02 12	Promoting General Education	4.0	3.8	11.9	296.7%	310.0%

32 02 13	Promoting General Education Reform	16.2	12.6	11.9	73.6%	94.3%
32 03	Vocational Education	68.9	49.7	53.7	78.0%	108.0%
32 03 01	Promoting the Development of Vocational Education	57.0	41.3	47.4	83.1%	114.9%
32 03 02	Development of Vocational Capacities	9.3	6.5	3.8	41.6%	59.4%
32 03 03	Vocational training of ethnic minorities	2.6	2.0	2.5	94.7%	125.7%
32 04	Higher Education	142.4	100.0	107.4	75.4%	107.4%
32 04 01	Exams organization	15.1	14.3	12.8	84.3%	89.0%
32 04 02	State education, master grants and youth promotion	118.7	79.0	79.9	67.3%	101.1%
32 04 03	Promoting Higher Education	0.2	0.1	0.2	91.1%	122.0%
32 04 04	Promoting Education Abroad	7.0	5.4	3.0	43.1%	56.6%
32 04 05	Promotion of Higher Education Institutions	1.3	1.1	11.5	877.7%	1049.6%
32 05	Support to Scientific Research and Studies	66.6	52.0	45.1	67.7%	86.7%
32 05 01	Promotion of Scientific Grants and Scientific Research	33.7	26.6	22.3	66.3%	84.0%
32 05 02	Programs of Scientific Institutions	6.3	4.8	4.9	77.5%	101.8%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.2	0.9	0.9	74.4%	99.3%
32 05 04	Promotion of Scientific Research	25.0	19.5	16.5	66.1%	84.9%
32 05 05	Popularization of science	0.4	0.3	0.5	118.6%	158.1%
32 06	Inclusive Education	34.9	26.2	27.5	78.9%	105.0%
32 07	Development of Infrastructure	120.1	102.3	74.5	62.1%	72.8%
32 07 01	Development of infrastructure of general education institutions	84.1	71.0	52.7	62.7%	74.2%
32 07 02	Development of infrastructure of vocational education institutions	25.0	22.2	12.6	50.4%	56.7%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	1.0	1.0	1.4	139.4%	139.4%
32 07 04	Development of infrastructure of higher education and scientific institutions	5.0	4.5	3.6	71.2%	79.1%
32 07 05	Development of Public School Operation and Maintenance System	5.0	3.6	4.3	86.1%	119.5%
32 08	Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)	23.0	7.4	7.6	33.1%	102.8%
32 09	Vocational Education I (KfW)	20.0	1.7	1.4	6.9%	79.5%
32 10	Modern Skills for a Better Employment Sector Development Program - Project (ADB)	5.0	3.4	1.3	26.6%	39.3%
33 00	Ministry of Culture, Sport and Youth of Georgia	357.8	276.1	267.1	74.6%	96.7%
33 01	Development of Public Policy and Program Management of Culture, Sports and Youth	7.6	5.9	6.7	87.2%	113.5%
33 02	Higher Education in Art and Sport	17.0	13.0	9.0	52.8%	69.3%
33 03	Development of Infrastructure	42.0	24.5	34.7	82.7%	141.7%
33 04	Facilitation of Sport's and Art's Institutions	7.1	5.3	4.3	60.2%	80.3%
33 05	Facilitation of Development of Culture	82.7	65.6	53.7	64.9%	81.8%
33 06	Protection of Cultural Heritage and Museum System Improvement	37.6	26.5	15.2	40.5%	57.5%
33 07	Development and Popularization of Mass and High Achievements in Sports	134.9	110.6	113.7	84.3%	102.7%
33 08	Social Security Events for Public Figures of Sports and Culture	23.4	20.5	25.7	109.9%	125.1%

33 09	Support of Youth	5.5	4.1	4.2	76.2%	100.4%
34 00	Georgian Intelligence Service	15.4	11.6	11.2	73.0%	96.9%
35 00	LEPL - Civil Service Bureau	1.7	1.3	1.6	94.8%	124.3%
36 00	LEPL - Legal Aid Service	8.2	6.4	5.8	70.4%	90.5%
37 00	LEPL - State Office of Veterans' Affairs	9.5	6.9	6.7	71.0%	97.4%
38 00	LEPL – Financial Monitoring Service of Georgia	2.3	1.8	1.6	68.5%	88.3%
39 00	NNLE - Solidarity Fund of Georgia	0.3	0.2	0.2	63.5%	84.2%
40 00	Special State Protection Service of Georgia	67.2	51.7	48.7	72.5%	94.3%
40 01	Provision of Security for Individuals and Facilities Subject to Protection	57.2	43.4	41.2	72.1%	94.9%
40 02	Maintenance of Public Facilities	10.0	8.3	7.5	74.9%	90.8%
40 03	LEPL - Government Special Communication Agency	0.0	0.0	0.01		
41 00	Public Defender Office (Ombudsman) of Georgia	8.9	6.6	5.1	57.6%	76.9%
42 00	LEPL – Public Broadcaster	82.2	61.6	61.8	75.2%	100.2%
43 00	LEPL – National Competition Agency of Georgia	3.4	2.7	2.2	63.3%	80.4%
44 00	The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia	2.6	2.0	2.0	75.1%	97.6%
45 00	Patriarchate of Georgia	25.0	20.2	18.0	71.8%	88.9%
45 01	Grant Financing for Religious Education	14.8	11.7	9.5	64.2%	80.8%
45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.6	0.6	85.8%	99.7%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	1.4	1.1	60.1%	76.6%
45 04	NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care	0.7	0.5	0.4	62.2%	80.1%
45 05	NNLE - Grant Financing for Orphanage of Batumi Eparchy within the Georgian Patriarchy Named After St. Catherine Martyr	0.3	0.2	0.2	72.7%	95.3%
45 06	NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called	0.9	0.7	0.7	83.9%	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	74.9%	99.6%
45 08	NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called	1.9	1.4	1.4	72.7%	96.9%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.5	1.5	81.5%	99.9%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	0.1	85.0%	113.3%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	1.3	162.5%	162.5%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.5	0.5	99.9%	99.9%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.6	0.6	92.2%	100.0%
46 00	LEPL - Levan Samkharauli National Forensics Bureau	10.0	7.5	7.9	78.8%	105.1%
47 00	LEPL - National Statistics Office of Georgia, GeoStat	13.0	10.2	8.8	67.7%	86.2%
47 01	Planning and Management of Statistics	6.7	5.1	4.4	65.7%	86.5%
47 02	Public Program of Statistics	4.9	3.9	4.1	82.9%	104.9%
47 03	Universal Census of Population and Housing of Georgia	1.3	1.2	0.3	21.6%	24.1%
48 00	LEPL - Georgian National Academy of Science	4.4	3.4	3.0	68.7%	90.0%
49 00	Georgian Chamber of Commerce and Industry	1.6	1.3	1.1	71.3%	87.6%

50 00	LEPL-State Agency for Religious Issues	5.4	4.2	4.9	90.3%	116.7%
51 00	State Inspector Service	11.3	9.3	6.7	59.4%	72.6%
52 00	LEPL - State Language Department	0.5	0.4	0.4	69.2%	92.4%
53 00	LEPL - Public Private Partnership Center	0.3	0.2	0.2	64.9%	86.0%
54 00	The Office of the National Security Council	3.4	2.6	1.9	56.0%	72.5%
55 00	Expenditures of General-State Importance	3,464.7	2,349.1	2,018.8	58.3%	85.9%
55 01	External debt service and repayments	1,430.0	1,027.9	888.6	62.1%	86.4%
55 02	Domestic debt service and repayments	565.0	442.0	439.9	77.9%	99.5%
55 03	Liabilities regarding international financial organizations	2.8	1.2	0.0	0.0%	0.0%
55 04	Transfers for autonomous republics and municipalities	277.0	168.3	407.2	147.0%	242.0%
55 04 01	Transfers to Autonomous Republics	11.0	8.3	28.3	256.8%	342.4%
55 04 02	Transfers to municipalities	266.0	160.0	378.9	142.5%	236.8%
55 05	Government Reserve Fund of Georgia	55.0	35.0	0.0	0.0%	0.0%
55 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	50.0	35.0	5.7	11.4%	16.2%
55 07	Regional Development Fund of Georgia	300.0	190.0	0.0	0.0%	0.0%
55 08	Mountainous Community Development Fund	20.0	10.0	0.0	0.0%	0.0%
55 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.2	0.1	52.5%	70.0%
55 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.8	0.7	0.6	85.5%	86.1%
55 11	Co-financing Cumulative Pension Schemes	260.0	195.0	208.0	80.0%	106.7%
55 12	Financial support for planned reforms in municipalities in cooperation with international partners	10.0	7.0	0.0	0.0%	0.0%
55 13	General-State Expenditures Financed by Donors	323.9	136.9	25.9	8.0%	18.9%
55 13 01	Adjara Solid Waste Project (EBRD, SIDA)	1.4	1.4	0.0	0.0%	0.0%
55 13 02	Batumi Bus Project (E5P, EBRD)	1.0	1.0	0.1	10.7%	10.7%
55 13 03	Tbilisi Solid Waste Management	35.5	35.5	20.1	56.6%	56.6%
55 13 04	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	35.0	0.0	3.8	10.7%	
55 13 05	Housing Cities Investment Program - Tbilisi City Hall (ADB)	10.0	5.5	1.9	19.0%	34.3%
55 13 06	Tbilisi Bus Project - Phase II (EBRD)	23.8	23.8	0.0	0.0%	0.0%
55 13 07	Tbilisi Bus Project - Phase III (EBRD)	71.3	0.0	0.0	0.0%	
55 13 08	Tbilisi Metro Project (EBRD)	117.5	47.0	0.0	0.0%	0.0%
55 13 09	"Smart Transport System" (KfW)	23.5	17.7	0.0	0.0%	0.0%
55 13 10	Assistance and Rehabilitation Project of Micro, Small and Medium Enterprises of Georgia (Component of National Bank of Georgia) (WB)	5.0	5.0	0.0	0.0%	0.0%
55 14	Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program	170.0	100.0	42.8	25.2%	42.8%
56 00	LEPL – Kutaisi International University	0.0	0.0	1.2		
58 00	NNLE - Millennium Fund	0.0	0.0	0.2		
79 00	NNLE - Peace Foundation for a Better Future	0.0	0.0	0.4		