



2021 Y.

Monthly Review of 2021 State Budget Execution (January-September)

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საპროექტო ბიუჯეტის ანალიზის ერთეული

Main Indicators of the State Budget

According to the law of Georgia “on State Budget of Georgia 2021”¹, the planned annual **total revenues** were defined with the amount of 17,933.0 million GEL, while the planned annual **total expenditures** defined - 19,498.7 million GEL. In January-September 2021, the execution of total revenues amounted to 12,891.4 million GEL (71.9% of the annual plan) and exceeds the same indicator of previous year by 97.8 million GEL (by 0.8%), while execution of total expenditures was – 14,459.1 million GEL (74.2% of the annual plan) which exceeds the indicator of previous year January-September by 3,253.0 million GEL (by 29.0%).

The diagram below represents the 2012-2021 annual budget plans and 9-month performance indicators of the State Budget total revenues and total expenditures.

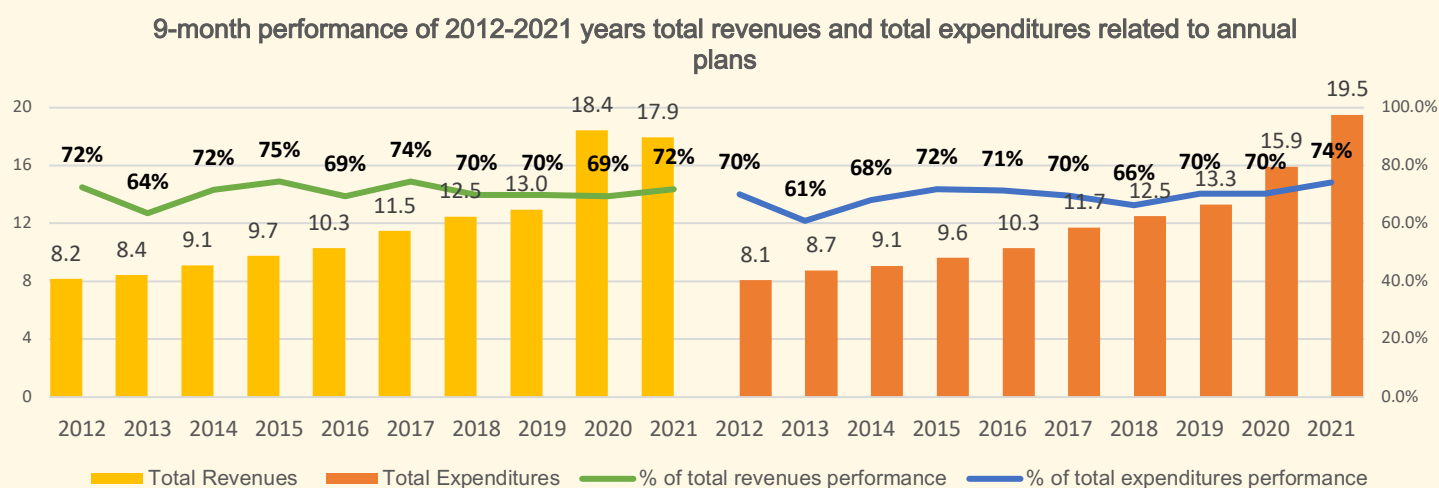


Diagram 1: 9-month performance of 2012-2021 years total revenues and total expenditures related to annual plans (billion GEL, %).

State Budget **total revenues** 9-month plan is determined by² 12,677.8 million GEL, whereas 9-month performance amounts to – 101.7%. Concerning the execution of total revenues according to components, the performance of the component of revenues, disposals of nonfinancial assets and Incurrence of liabilities indicators exceed 9-month planned indicators (Correspondingly, amounts to 100.4%, 100.3% and 105.7% of 9-month plan), whereas, the indicator of disposals of financial assets component stand out with low performance level and is defined at 81.0% of 9-month plan.

State Budget **total expenditures** 9-month plan amounts to 14,868.8 million GEL, whereas 9-month performance amounts to 97.2% of 9-month plan. Concerning the performance of total expenditures according to components, the performance of the largest component – expenses – is estimated at 96.3% of 9-month plan. Components of acquisitions of nonfinancial assets and reductions of liabilities stand out with good performance level amounting to 97.8% and 101.4% of 9-month plan. Whereas, the indicator of acquisitions of financial assets component is characterized with relatively low performance level - 90.6% of 9-month plan.

¹ Official law of the Parliament of Georgia on amending law of Georgia “on State Budget of Georgia 2021”, 2021, July 22.

² The order №183 of the Ministry of Finances of Georgia, July 26, 2021, on making changes in an order №333 of the Minister of Finances of Georgia, December 31, 2020 “On the approval of quarterly breakdown of Georgia’s 2021 consolidated budget revenues, disposals of nonfinancial assets and disposals of financial assets, and on quarterly breakdown of 2021 State Budget”

Title	2021 annual plan	9-month plan	9-month performance	9-month /9-month plan	Title	2021 annual plan	9-month plan	9-month performance	9-month /9-month plan
Total revenues	17,933.0	12,677.8	12,891.4	101.7%	Total expenditures	19,498.7	14,868.8	14,459.1	97.2%
Revenues	12,249.0	8,960.0	8,996.2	100.4%	Expenses	13,898.9	10,354.9	9,975.4	96.3%
Disposals of nonfinancial assets	350.0	161.4	161.8	100.3%	Acquisitions of nonfinancial assets	2,546.4	1,787.8	1,747.7	97.8%
Disposals of financial assets	210.0	100.7	81.6	81.0%	Acquisitions of financial assets	316.8	260.3	235.8	90.6%
Incurrence of liabilities	5,124.0	3,455.7	3,651.8	105.7%	Reductions of liabilities	2,736.6	2,465.9	2,500.1	101.4%

Table 1: 9-month performance of state budget total revenues and total expenditures by components 2021 (million GEL, %).

In 9-month of 2021, the State Budget **gross operating balance**³ was defined by -979.2 million GEL, whereas, **net lending/net borrowing balance**⁴ amounted to – -2,565.1 million GEL. The diagram below represents 9-month gross operating and net lending/net borrowing balance dynamics in 2012-2021.

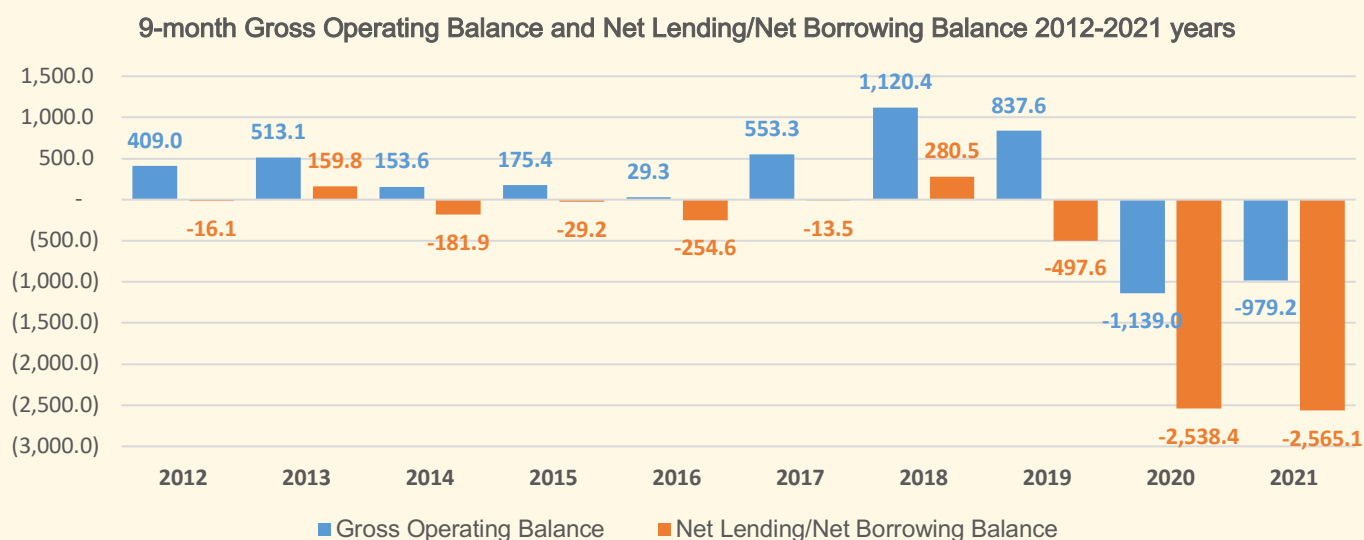


Diagram 2: 9-month gross operating balance and net lending/net borrowing balance of 2012-2021 (million GEL).

As to the **net change in the stock of cash**, at the beginning of the year, the adjusted State Budget balance was defined at 2,311.4 million GEL. With January-September total revenues and total expenditures taken into account, the net application in the stock of cash amounted to – 1,567.6 million GEL and by October the 1st of 2021 the State Budget balance was defined at - 743.7 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) and Budget deficit (negative value).

September Indicators of the State Budget Execution

Total revenues of September 2021 amounted to - 1,361.9 million GEL, more than August indicator by 106.0 million GEL and less than the indicator of September of previous year by 12.1 million GEL. As to the **total expenditures** of September 2021, the amount is defined at 1,596.7 million GEL, which is more than August indicator by 314.6 million GEL, whereas, lags behind the indicator of 2020 September by 39.4 million GEL.

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

2019-2021 State Budget Total Revenues and Total Expenditures by months

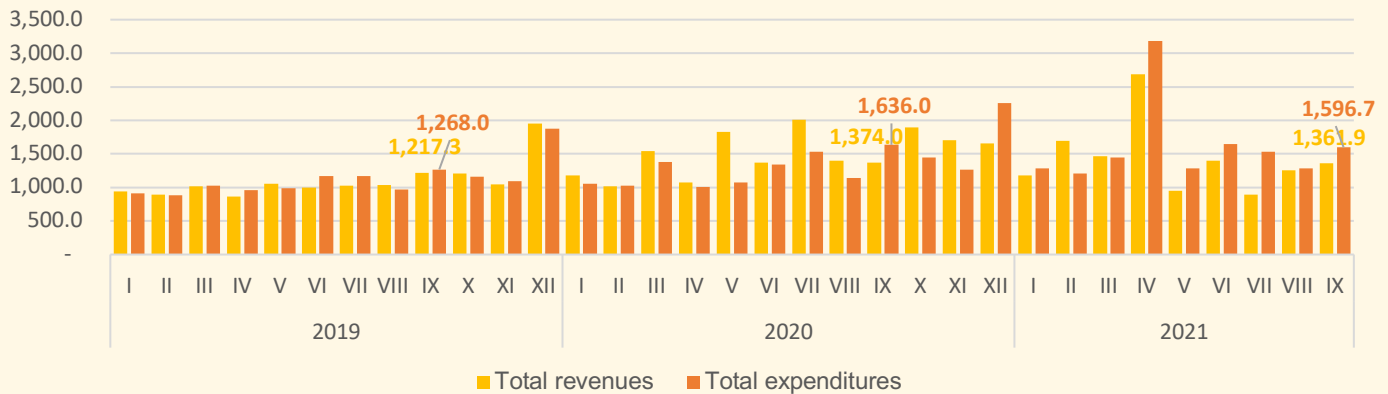


Diagram 3: 2019-2021 State Budget total revenues and total expenditures by months (million GEL).

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

The formation of total revenues was generally implemented by revenues (82.4%) and by funds received as a result of incurrence of liabilities (12.5%). 3.3 million GEL was received by way of disposals of financial assets, whereas, 66.1 million GEL was received from the realization of nonfinancial assets.

Total revenues according to components

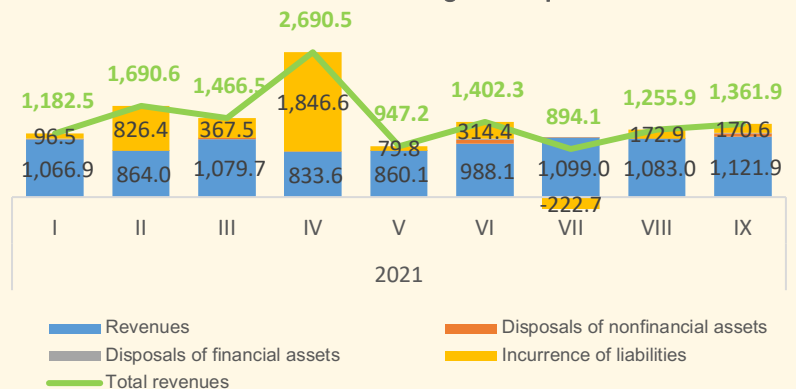


Diagram 4: Total revenues according to components (million GEL).

The performance of the expenses for September 2021 amounted to 1,134.3 million GEL; the performance of acquisitions of nonfinancial assets was defined at – 332.9 million GEL. Acquisitions of financial assets' performance was defined at – 13.6 million GEL, whereas, the performance of reductions of liabilities was defined at – 115.8 million GEL.

Total Expenditures according to components

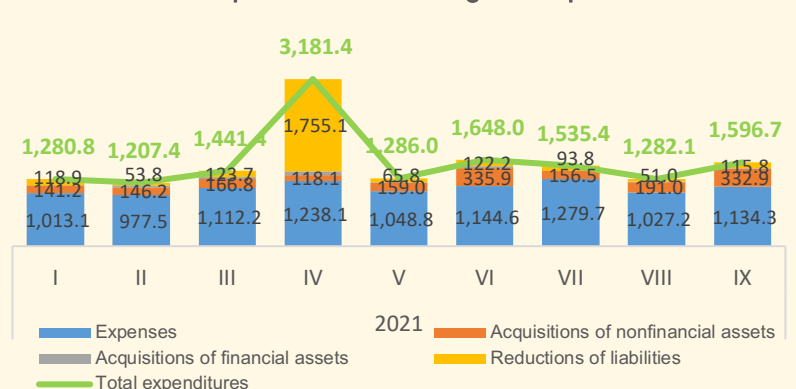


Diagram 5: Total Expenditures according to components (million GEL).

The review of **revenues received from taxes** is important in total revenues. 77.4% of September total revenues and 94.0% of the revenues are received from taxes. Namely: 1,054.2 million GEL was received from taxes

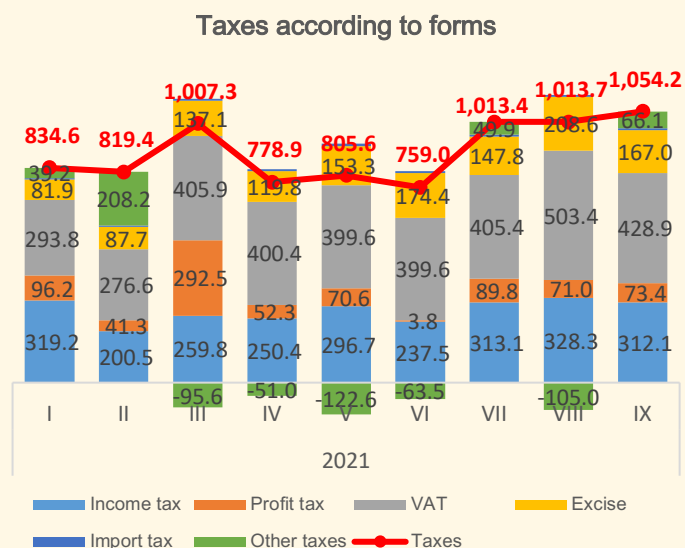


Diagram 6: Taxes according to forms (million GEL).

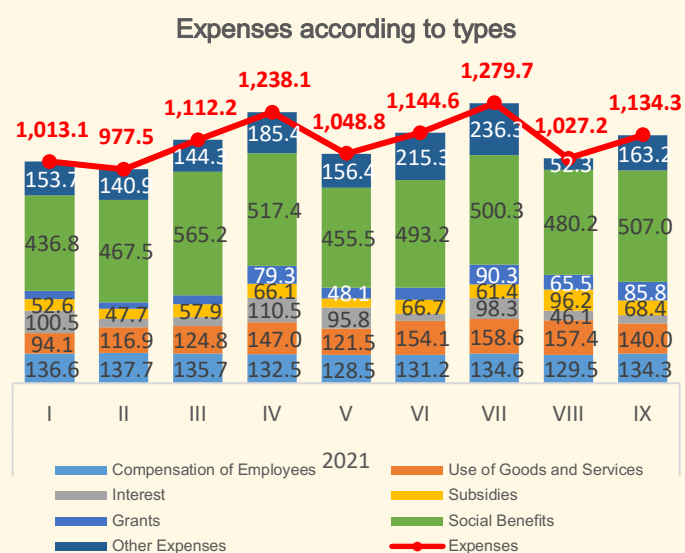


Diagram 7: Expenses according to types (million GEL).

Regarding gross operating and net lending/net borrowing balances, in September 2021, the State Budget **gross operating balance** amounted to -12.4 million GEL, whereas, **net lending/net borrowing balance** was -279.2 million GEL.

It must also be noted that, in September, in view of received total revenues (1,361.9 million GEL) and rendered total expenditures (1,596.7 million GEL), in September the **net application in the stock of cash** was defined at **234.8 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. Correspondingly, the execution of other taxes in specific reporting period can be positive as well as negative.

As to the main component of total expenditure, **expenses**, it appears to cover 71.0% of total expenditures of September. In September 2021 expenses are defined at - 1,134.3 million GEL, exceeding previous month indicator (1,027.2 million GEL) by 107.2 million GEL. In September, compared to August, funding for other expenses, social benefits, grants and compensation of employees has increased, correspondingly by - 110.9 million GEL, 26.8 million GEL, 20.3 million GEL and 4.8 million GEL. As to the other components, funding for subsidies have decreased by 27.8 million GEL, by 17.4 million GEL for use of goods and services and by 10.4 million GEL for Interest.

State Budget Total Revenues

The execution of State Budget **total revenues** in January-September 2021 was defined at 12,891.4 million GEL. The main share, 69.8% is formed from the revenues. This indicator has increased compared to nominal expression of 2019-2020 (mainly by the impact of tax revenues). As to its share in total revenues, this indicator has increased compared to the same indicator of 2020 year, whereas, the noted indicator has decreased compared to 2019 year (In 2020, the share of revenues amounted to 59.7% of the total revenues, whereas, it amounted to 87.0% in 2019). Correspondingly, compared to 2020 year, the indicator of Incurrence

of liabilities has decreased in nominal expression as well as a share in total revenues, whereas, the same indicator has significantly increased compared to 2019 year (the Incurrence of liabilities for 9-month period in 2021 composes 28.3% of the total revenues, whereas 38.8% in 2020 and 11.4% in 2019). As in previous years, in the reporting period of 2021, the receipts received by the disposals of nonfinancial and financial assets total share is low and amounts to 1.9%, this indicator amounted to 1.5% in 2020 and to 1.6% in 2019.

In 9-month of 2021, the received **revenues** are defined by 8,996.2 million GEL, 100.4% of 9-month plan, and 73.4% of the annual plan, exceeding previous year's indicator - by 1,357.6 million GEL (by 17.8%). As to the performance on the level of components, all of the components stands out with good performance level (towards the 9-month plan), whereas, performance of other revenues and grants indicators stand out with relatively low performance level.

Tax revenues received in January-September amount to 8,086.1 million GEL, 100.8% of 9-month plan (73.1% of the annual plan). Revenues from all types of taxes (except from other taxes, the indicator of which is defined at -74.4 million GEL), is received with an exceed and lays in frames of 101.9% - 103.4% of 9-month plan. According to annual plan, profit tax (83.2%) stand out with relatively high performance level, whereas, excise stands out with slightly low performance level (71.0%). Compared to the same period of previous year the amount of tax revenues have increased by 1,112.6 million GEL (by 16.0%). Revenues from all types of taxes have increased, whereas, the indicated growth is mainly connected with increase of VAT – with the amount of 717.3 million GEL (by 122.0 million GEL on products realized and services rendered on the territory of Georgia and by 595.3 million GEL increase from the imported products) and increase of excise by 203.9 million GEL (The indicated is stipulated by excise received from the taxation of imported tobacco (by 71.6 million GEL) by 16.6%, and, moreover, by the 15.3% (by 52.2 million GEL) increase of excise from the taxation of imported petrol and diesel).

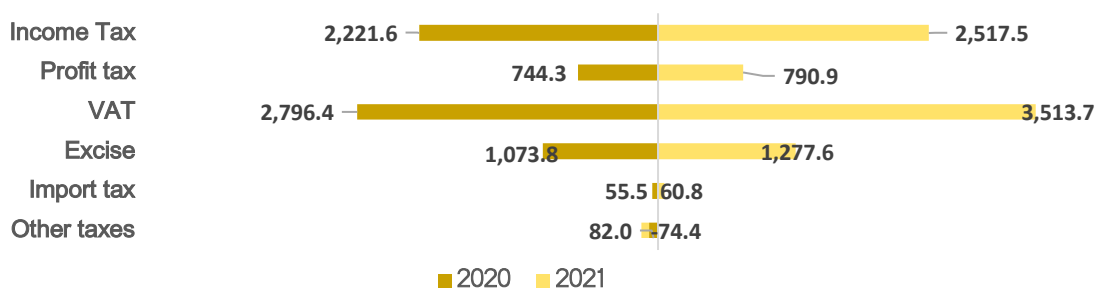


Diagram 9: 9-month taxes of 2020-2021 years according to articles (million GEL).

9-month total revenues according to components 2019-2021

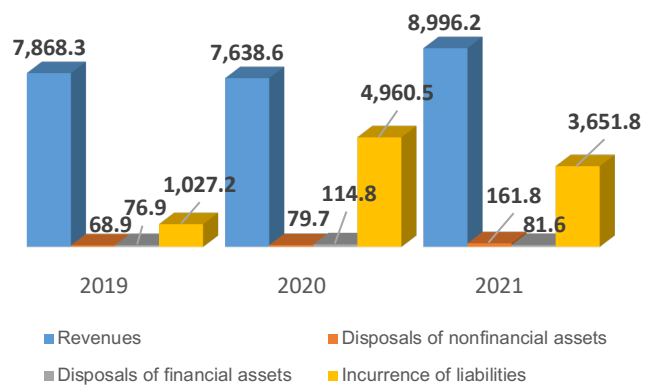


Diagram 8: 9-month total revenues according to components 2019-2021 (million GEL).

budget supportive and investment grants, budget has received (54.0 million GEL) by 2.2 times more compared to 9-month plan. Moreover, target grants provided by the donors to the budgetary organizations with the amount of 64.4 million GEL were received in the State Budget.

97.7% of 9-month plan and 74.7% of the annual plan were mobilized (597.2 million GEL) by way of **other revenues** in 2021, what is connected with relatively low performance level of revenues received by ways of fines and nonclassified transfers (accordingly, 87.3% and 94.5% of 9-month plan). The main share of the total amount of other revenues (with the amount of 59.8%) compiles revenues received from property, namely, by Interest (199.4 million GEL) and by dividends (140.4 million GEL). 19.1% of the amount of other revenues (with the amount of 114.1 million GEL) is received from non-classified transfers.

As for the execution of other components of total revenues:

The total revenues received from **Disposals of nonfinancial assets** (161.8 million GEL) stand out with comparatively high performance level – 100.3% of the 9-month plan (46.2% of annual plan). The indicated is connected with receipt of significant amount of sums received from realization of nonfinancial assets in September (namely, 52.0 million GEL was received in the State Budget from the realization of main assets and 14.1 million GEL from the realization of land).

Total revenues from **Disposals of financial assets** stand out with comparatively low performance level: 81.6 million GEL is received in January-September, 81.0% of 9-month plan (38.8% of annual plan), which is connected with receiving insignificant amount of funds (1.2 million GEL is received from the repayment of the issued loans in September, 2.1 million GEL from stocks and other capital).

3,651.8 million GEL was received in the State Budget from **Incurrence of liabilities** in 9-month, 105.7% of 9-month plan (71.3% of annual plan). Important sums (4,296.8 million GEL) are received from the foreign sources of funding, 100.6% of 9-month plan. Namely, 1,626.8 million GEL is received in the budget from budget supporting credits (105.8% of 9-month plan), and 956.8 million GEL (93.8% of 9-month plan) from the investment credits. Furthermore, 1,713.1 million GEL is received in the State Budget by issuance of Eurobonds due to the undertake of external liabilities (obligations)⁶, for the refinancing of Eurobond to be repaid in 2021, which is 100.0% of the annual plan.

	9-month performance	Performance towards 9-month plan	Performance towards annual plan
Incurrence of Liabilities	3,651.8	105.7%	71.3%
external	4,296.8	100.6%	81.5%
Eurobonds	1,713.1	100.0%	100.0%
Budgetary credits	1,626.8	105.8%	74.9%
Investment credits	956.8	93.8%	68.8%
Domestic	-645.0	79.1%	430.0%

Table 2: total revenue received by the Incurrence of liabilities for 9-month of 2021 (million GEL, %)

Regarding the growth of the indicator of domestic liabilities, net revenue amounted to -645.0 million GEL (79.1% of 9-month plan), received by issue and coverage of treasury liabilities and treasury bonds.

⁶ Ministry of Finances have executed the issuance of 500 million USD value Eurobonds in the current year (Time limit – 5 years, Interest rate of securities coupon 2.75%). Taking foreign debt was realized for refinancing of issued Eurobonds, in 2011 (Time limit – 10 years, coupon rate 6.875%). Repayment of the principal amount of this debt (500 million USD) was realized in April 2021.

State Budget Total Expenditures

The execution of State Budget **total expenditures** in January-September 2021 was 14,459.1 million GEL. The main share, 69.0%, is formed from expenses, that have significantly increased in point of nominal expression in 2019-2020, although, compared to 2019-2020 the share of expenses has decreased. Namely, in 9-month of 2020 the share of expenses in total expenditures was 78.3% and 75.2% in 9-month of 2019. Concerning the three other components of total expenditures: acquisitions of nonfinancial assets, acquisitions of financial assets and reductions of liabilities. In January-September of 2021, the acquisitions of nonfinancial assets' performance indicator amounted to 12.1% of total expenditures, acquisitions of financial assets amounted to – 1.6%, and the performance of reductions of liabilities amounted to – 17.3%. In January-September of 2020, their share in total expenditures were apportioned with the amount of 13.2%, 2.1% and 6.4%, whereas, – 15.0%, 2.0% and 7.8% in January-September of 2019.

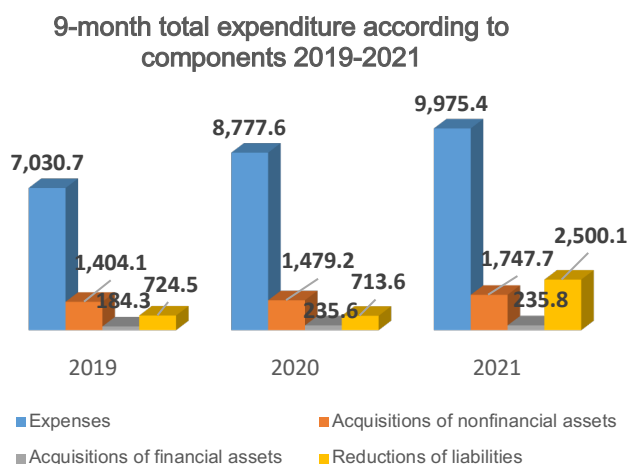


Diagram 10: total expenditure according to components for January-September 2019-2021 (million GEL)

The execution of January-September **expenses** amounted to 9,975.4 million GEL, 96.3% of 9-month and – 71.8% of annual plan, what exceeds previous year indicator by 1,197.8 million GEL (13.6%). The indicated difference is related to high execution of all the components compared to previous year (except from grants, which has decreased by 10.1 million GEL). It must be noted that, main share (392.9 million GEL) of total difference goes to social benefits. Comparatively to 9-month plan, good performance level was seen in case of compensation of employees (98.1%), grants (101.5%), and social benefits (102.9%). The great share from the execution of social benefits (4,423.2 million GEL) was addressed to social protection (2,912.0 million GEL), healthcare (1,167.2 million GEL) and on co-financing cumulative pension schemes (177.0 million GEL). Compared to 9-month plan, use of goods and services (84.5%), subsidies (89.6%), other expenses (90.7%) and Interest (92.1%) are characterized by a low level of performance. From the execution of Interest (598.4 million GEL) – 381.3 million GEL was addressed to serving of state domestic liabilities and 216.8 million GEL on serving state external liabilities.

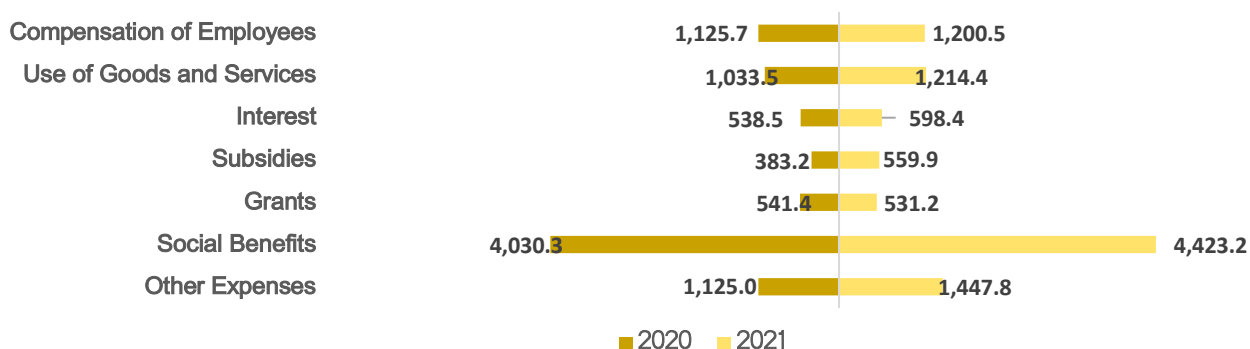


Diagram 11: 9-month expenses of 2020-2021 according to articles (million GEL).

As to the execution of other components of total expenditure:

The execution of **Acquisitions of nonfinancial assets** (1,747.7 million GEL) is defined at 97.8% of 9-month plan and 68.6% of annual plan. The great share of expenditures come from the rehabilitation of transportation infrastructure (967.2million GEL), from rehabilitation of regional and municipal infrastructure (227.6 million GEL), from the construction and rehabilitation of general education infrastructure (120.0 million GEL), from the development of defence capability (94.5 million GEL), from infrastructure development of the Ministry of Defence of Georgia (77.1 million GEL).

Acquisitions of financial assets component (235.8 million GEL) is characterized with good performance level towards the 9-month plan, which is 90.6% of 9-month and 74.4% of the annual plan. The main share goes to loans of the program issued by the Ministry of Economy and Sustainable Development of Georgia’s program – “Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)” (program code 24 13) with the amount of 47.1 million GEL and on the program issued by the same Ministry „Development of Power Transmission Grids of Systemic Importance” (program code 24 14) with the amount of 18.3 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 42.4 million GEL, on loans of the program of the same Ministry – “Solid Waste Management Program” (program code 25 05) with the amount of – 0.8 million GEL and on loans issued in frames of expenditure of general state importance financed by donors with the amount of 127.1 million GEL.

Reductions of liabilities (2,500.1 million GEL) is characterized with good performance level and amounts to 101.4% of 9-month and 91.4% of annual plan. The great share – 2,446.4 million GEL, goes on the repayment of the state external liabilities, from which - 1,706.7 million GEL was addressed to the repayment of the Eurobonds.

	9-month performance	Performance towards 9-month plan	Performance towards annual plan
Reductions of Liabilities	2,500.1	101.4%	91.4%
External	2,446.4	100.6%	90.8%
Domestic	53.7	154.0%	125.3%

Table 3: 9-month performance of Reductions of liabilities, 2021 (million GEL, %).

Concerning the execution of January-September **Expenditures of General State Importance** defined by the State Budget, 3,073.9 million GEL is allocated to services and repayment of state external and domestic liabilities – 98.9% of 9-month and 85.4% of annual plan. Transfers relocated to autonomous republic and Municipalities reached 376.0 million GEL, from which 259.6 million GEL was addressed to capital transfers, 107.5 million GEL to special transfer, and 9.0 million GEL was used for targeted transfer. In January-September 177.0 million GEL was adjusted to the co-financing of cumulative pension schemes. Furthermore, it needs to be mentioned that from the Regional Development Fund of Georgia, from Governmental Reserve Fund and from Funds for Repayment of debt accumulated in previous years and execution of court decisions were absorbed, correspondingly, with the amount of – 243.7 million GEL, 9.5 million GEL and 3.8 million GEL.

In January-September, state budget execution according to the **Functional Classification of expenses and nonfinancial assets**⁷ was defined at 11,723.1 million GEL (96.5% of 9-month and 71.3% of annual plan), the diagram below shows the expenses and nonfinancial assets’ classification of State Budget execution according to functional section:

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

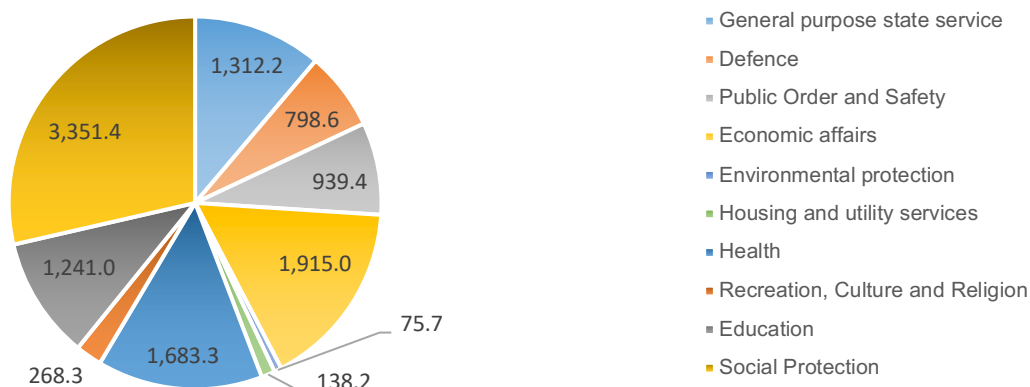


Diagram 12: 2021 9-month functional classification of expenses and nonfinancial assets (million GEL).

⁷ “Government Finance Statistics Manual” by the International Monetary Fund 2014 (GFSM 2014) The functional classification of expenses and nonfinancial assets provides information on the purpose of governmental functions by incurred expenses.

Used Data Sources:

- Information of the Treasury Service of the Ministry of Finance of Georgia on 2012-2021 January-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 2020-2021 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 2019 year	9-month performance 2020 year	2021 annual plan	9-month plan 2021 year*	9-month performance 2021 year	9-month performance 2021 y. / 9-month plan 2021 y.		9-month performance 2021 y. / 9-month performance 2020 y.		9-month performance of 2021 y. towards annual plan %
						Distinction	%	Distinction	%-Alteration	
Total Revenues	9,041.3	12,793.7	17,933.0	12,677.8	12,891.4	213.7	101.7%	97.8	0.8%	71.9%
Revenues	7,868.3	7,638.6	12,249.0	8,960.0	8,996.2	36.2	100.4%	1,357.6	17.8%	73.4%
Taxes	7,177.3	6,973.6	11,062.6	8,020.3	8,086.1	65.8	100.8%	1,112.6	16.0%	73.1%
Income tax	2,355.3	2,221.6	3,405.0	2,471.1	2,517.5	46.5	101.9%	295.9	13.3%	73.9%
Profit tax	674.1	744.3	951.0	764.7	790.9	26.2	103.4%	46.6	6.3%	83.2%
VAT	3,091.0	2,796.4	4,746.6	3,431.5	3,513.7	82.2	102.4%	717.3	25.7%	74.0%
Excise tax	993.4	1,073.8	1,800.0	1,235.3	1,277.6	42.4	103.4%	203.9	19.0%	71.0%
Import tax	56.4	55.5	80.0	59.2	60.8	1.7	102.8%	5.3	9.6%	76.0%
Other taxes	7.1	82.0	80.0	58.6	-74.4	-133.0	-127.0%	-156.4	-190.8%	-93.0%
Grants	321.4	121.6	386.4	328.3	312.9	-15.5	95.3%	191.3	157.4%	81.0%
Other Revenues	369.7	543.5	800.0	611.3	597.2	-14.1	97.7%	53.8	9.9%	74.7%
Disposals of nonfinancial assets	68.9	79.7	350.0	161.4	161.8	0.4	100.3%	82.1	103.0%	46.2%
Disposals of financial assets (Except of net application in the stock of cash)	76.9	114.8	210.0	100.7	81.6	-19.1	81.0%	-33.3	-29.0%	38.8%
Incurrence of liabilities	1,027.2	4,960.5	5,124.0	3,455.7	3,651.8	196.1	105.7%	-1,308.7	-26.4%	71.3%
External	601.2	3,370.4	5,274.0	4,271.1	4,296.8	25.7	100.6%	926.4	27.5%	81.5%
Domestic	426.0	1,590.1	-150.0	-815.4	-645.0	170.4	79.1%	-2,235.1	-140.6%	430.0%
Total Expenditure	9,343.5	11,206.0	19,498.7	14,868.8	14,459.1	-409.7	97.2%	3,253.0	29.0%	74.2%
Expenses	7,030.7	8,777.6	13,898.9	10,354.9	9,975.4	-379.5	96.3%	1,197.8	13.6%	71.8%
Compensation of Employees	1,059.7	1,125.7	1,636.9	1,223.7	1,200.5	-23.2	98.1%	74.8	6.6%	73.3%
Use of Goods and Services	901.6	1,033.5	1,798.9	1,436.9	1,214.4	-222.5	84.5%	180.9	17.5%	67.5%
Interest	455.5	538.5	868.0	650.0	598.4	-51.7	92.1%	59.9	11.1%	68.9%
Subsidies	350.6	383.2	858.0	624.9	559.9	-65.0	89.6%	176.7	46.1%	65.3%
Grants	439.2	541.4	970.4	523.6	531.2	7.6	101.5%	-10.1	-1.9%	54.7%
Social Benefits	2,899.0	4,030.3	5,655.3	4,300.0	4,423.2	123.2	102.9%	392.9	9.7%	78.2%
Other Expenses	925.0	1,125.0	2,111.5	1,595.6	1,447.8	-147.8	90.7%	322.8	28.7%	68.6%
Acquisitions of nonfinancial assets	1,404.1	1,479.2	2,546.4	1,787.8	1,747.7	-40.1	97.8%	268.6	18.2%	68.6%
Acquisitions of financial assets (Except of net accumulation in the stock of cash)	184.3	235.6	316.8	260.3	235.8	-24.4	90.6%	0.2	0.1%	74.4%
Reductions of liabilities	724.5	713.6	2,736.6	2,465.9	2,500.1	34.2	101.4%	1,786.4	250.3%	91.4%
External	690.3	679.5	2,693.7	2,431.0	2,446.4	15.4	100.6%	1,766.9	260.0%	90.8%
Domestic	34.2	34.1	42.8	34.8	53.7	18.8	154.0%	19.5	57.2%	125.3%
Net change in the stock of cash (+ Accumulation / - Application)	-302.2	1,587.6	-1,565.7	-2,191.0	-1,567.6	623.4		-3,155.3		

* 9-month plan is represented according to 2021 State Budget Quarterly Breakdown (The order №183 of the Minister of Finances July 26, 2021)

Annex 2: State Budget Balance (million GEL)

Title	9-month performance 2019 year	9-month performance 2020 year	2021 annual plan	9-month plan 2021 year	9-month performance 2021 year	9-month performance 2021 y. / 9-month plan 2021 y.		9-month performance 2021 y. / 9-month performance 2020 y.		9-month performance of 2021 y. towards annual plan %
						Distinction	%	Distinction	%-Alteration	
Revenues	7,868.3	7,638.6	12,249.0	8,960.0	8,996.2	36.2	100.4%	1,357.6	17.8%	73.4%
Taxes	7,177.3	6,973.6	11,062.6	8,020.3	8,086.1	65.8	100.8%	1,112.6	16.0%	73.1%
Grants	321.4	121.6	386.4	328.3	312.9	-15.5	95.3%	191.3	157.4%	81.0%
Other Revenues	369.7	543.5	800.0	611.3	597.2	-14.1	97.7%	53.8	9.9%	74.7%
Expenses	7,030.7	8,777.6	13,898.9	10,354.9	9,975.4	-379.5	96.3%	1,197.8	13.6%	71.8%
Compensation of Employees	1,059.7	1,125.7	1,636.9	1,223.7	1,200.5	-23.2	98.1%	74.8	6.6%	73.3%
Use of Goods and Services	901.6	1,033.5	1,798.9	1,436.9	1,214.4	-222.5	84.5%	180.9	17.5%	67.5%
Interest	455.5	538.5	868.0	650.0	598.4	-51.7	92.1%	59.9	11.1%	68.9%
Subsidies	350.6	383.2	858.0	624.9	559.9	-65.0	89.6%	176.7	46.1%	65.3%
Grants	439.2	541.4	970.4	523.6	531.2	7.6	101.5%	-10.1	-1.9%	54.7%
Social benefits	2,899.0	4,030.3	5,655.3	4,300.0	4,423.2	123.2	102.9%	392.9	9.7%	78.2%
Other expenses	925.0	1,125.0	2,111.5	1,595.6	1,447.8	-147.8	90.7%	322.8	28.7%	68.6%
Gross operating balance	837.6	-1,139.0	-1,649.9	-1,394.9	-979.2	415.7	70.2%	159.8	-14.0%	59.3%
Gross investment in nonfinancial assets	1,335.2	1,399.4	2,196.4	1,626.4	1,585.9	-40.5	97.5%	186.5	13.3%	72.2%
Acquisitions	1,404.1	1,479.2	2,546.4	1,787.8	1,747.7	-40.1	97.8%	268.6	18.2%	68.6%
Disposals	68.9	79.7	350.0	161.4	161.8	0.4	100.3%	82.1	103.0%	46.2%
Net Lending/Net Borrowing Balance	-497.6	-2,538.4	-3,846.3	-3,021.3	-2,565.1	456.2	84.9%	-26.6	1.0%	66.7%
Net acquisition of financial assets	-194.8	1,708.4	-1,458.9	-2,031.4	-1,413.4	618.1	69.6%	-3,121.8	-182.7%	96.9%
Acquisitions	184.3	1,823.3	316.8	260.3	235.8	-24.4	90.6%	-1,587.4	-87.1%	74.4%
Currency and public deposits	0.0	1,587.6	0.0	0.0	0.0	0.0		-1,587.6	-100.0%	
Loans	184.3	235.6	316.8	260.3	235.8	-24.4	90.6%	0.2	0.1%	74.4%
Stocks and other capital	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
Other accounts receivables	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
Disposals	379.1	114.8	1,775.7	2,291.7	1,649.2	-642.5	72.0%	1,534.4	1336.1%	92.9%
Currency and public deposits	302.2	0.0	1,565.7	2,191.0	1,567.6	-623.4	71.5%	1,567.6		100.1%
Loans	76.9	114.8	210.0	100.7	79.3	-21.3	78.8%	-35.5	-30.9%	37.8%
Stocks and other capital	0.0	0.007	0.0	0.0	2.3	2.3		2.2	31702.8%	
Other accounts receivables	0.0003	0.0	0.0	0.0	0.0	0.0		0.0		
Net incurrence of liabilities	302.7	4,246.9	2,387.4	989.9	1,151.7	161.9	116.4%	-3,095.2	-72.9%	48.2%
Incurrence	1,027.2	4,960.5	5,124.0	3,455.7	3,651.8	196.1	105.7%	-1,308.7	-26.4%	71.3%
Domestic	426.0	1,590.1	-150.0	-815.4	-645.0	170.4	79.1%	-2,235.1	-140.6%	430.0%
External	601.2	3,370.4	5,274.0	4,271.1	4,296.8	25.7	100.6%	926.4	27.5%	81.5%
Reductions	724.5	713.6	2,736.6	2,465.9	2,500.1	34.2	101.4%	1,786.4	250.3%	91.4%
Domestic	34.2	34.1	42.8	34.8	53.7	18.8	154.0%	19.5	57.2%	125.3%
External	690.3	679.5	2,693.7	2,431.0	2,446.4	15.4	100.6%	1,766.9	260.0%	90.8%
Balance	0.0	0.0	0.0	0.0	0.0	0.0		0.0		

Annex 3: State Budget Appropriation (million GEL)

Code	Title	2021 Annual plan	9-month plan 2021 year	9-month performance 2021 year	9-month performance of 2021 y. towards annual plan %	9-month performance towards 9-month plan 2021 y. %
00 00	Total	19,498.7	14,868.8	14,459.1	74.2%	97.2%
01 00	Parliament of Georgia and Subordinated Organizations	64.7	49.4	38.1	58.9%	77.3%
01 01	Legislative Operation	53.7	40.9	30.8	57.4%	75.4%
01 01 01	Legislative, representative and supervisory activities	19.7	14.8	11.3	57.4%	76.4%
01 01 02	Activities of Parliamentary Fractions and the Bureaus of Majoritarian Members of Parliament	6.7	5.0	4.5	67.9%	90.5%
01 01 03	Administrative support for legislative activities	27.4	21.1	15.0	54.8%	71.1%
01 01 03 01	Administration of Legislative Activities	27.3	21.0	15.0	54.8%	71.1%
01 01 03 02	Professional Development of the Employees	0.1	0.1	0.04	41.2%	54.6%
01 02	Library Operation	9.6	7.4	6.6	68.4%	89.1%
01 03	State Regulation of Heraldic Operation	0.5	0.4	0.3	59.0%	72.7%
01 04	Strengthening Analytical and Research Affairs of Parliament of Georgia	1.0	0.8	0.5	52.3%	69.3%
02 00	Administration of the President of Georgia	6.3	4.6	4.7	74.6%	101.1%
03 00	Office of the Business Ombudsman of Georgia	0.7	0.5	0.4	59.0%	78.6%
04 00	Government Administration of Georgia	16.0	12.2	14.8	92.7%	121.2%
05 00	State Audit Office	16.8	13.2	10.9	64.7%	82.7%
06 00	Central Election Commission of Georgia	74.5	40.0	40.3	54.1%	100.8%
06 01	Development of Election Environment	13.8	10.8	9.5	68.6%	88.4%
06 02	Facilitation of Development of Elections Institution and Civic Education	1.3	1.0	0.8	66.5%	81.1%
06 03	Funding of Political Parties and NGO Sector	14.3	10.7	10.5	73.2%	97.6%
06 04	Measures for Holding Elections	45.0	17.4	19.5	43.3%	111.7%
07 00	Constitutional Court of Georgia	4.3	3.2	2.7	64.2%	84.9%
08 00	Supreme Court of Georgia	12.5	9.6	7.4	59.2%	77.3%
09 00	General Courts	86.0	61.9	48.9	56.9%	79.1%
09 01	Development and Support of General Judiciary System	84.1	60.5	48.1	57.2%	79.6%
09 02	Training and Retraining of Judges and Court Personnel	1.9	1.4	0.8	42.0%	55.8%
10 00	High Council of Justice of Georgia	6.5	5.2	3.1	47.3%	59.1%
11 00	Administration of State Representative in Abasha, Zugdidi, Martvili, Mestia, Senaki, Chkhorotsku, Tsalenjikha, Khobi Municipalities, Cities of Poti	0.9	0.7	0.6	65.7%	87.9%
12 00	Administration of State Representative in Lanchkhuti, Ozurgeti, Chokhatauri Municipalities	0.7	0.5	0.4	65.2%	90.5%
13 00	Administration of State Representative in Baghdati, Vani, Zestaponi, Terjola, Samtredia, Sachkhere, Tkibuli, Tskaltubo, Chiatura, Kharagauli, Khoni Municipalities and City of Kutaisi	0.8	0.6	0.5	61.6%	80.4%
14 00	Administration of State Representative in Akhmeta, Gurjaani, Dedoplistskaro, Telavi, Lagodekhi, Sagarejo, Signaghi, Kvareli Municipalities	0.8	0.6	0.5	67.2%	89.1%
15 00	Administration of State Representative in Dusheti, Tianeti, Mtskheta, Kazbegi Municipalities	0.7	0.5	0.4	67.6%	92.0%
16 00	Administration of State Representative in Ambrolauri, Lentekhi, Oni, Tsageri Municipalities	0.6	0.5	0.4	66.7%	87.5%

17 00	Administration of State Representative in Adigeni, Aspindza, Akhaltsikhe, Akhalkalaki, Borjomi, Ninotsminda Municipalities	0.7	0.5	0.5	71.0%	94.2%
18 00	Administration of State Representative in Bolnisi, Gardabani, Dmanisi, Tetri Tskaro, Marneuli, Tsalka Municipalities and City of Rustavi	0.9	0.7	0.6	72.7%	94.1%
19 00	Administration of State Representative in Gori, Kaspi, Kareli, Khashuri Municipalities	0.7	0.5	0.4	68.0%	88.6%
20 00	State Security Service of Georgia	137.5	107.4	97.3	70.8%	90.6%
20 01	Providing State Security	118.0	91.5	81.5	69.1%	89.1%
20 02	Maintenance of Operational and Technical Activities	18.5	15.1	15.2	82.3%	100.6%
20 03	State Security Staff Training, Retraining and Raising Qualifications	1.0	0.8	0.6	58.1%	75.3%
21 00	LEPL - Pension agency	3.4	3.4	3.4	99.2%	99.2%
22 00	Office of the State Minister of Georgia for Reconciliation and Civil Equality	2.6	2.0	1.7	67.8%	87.6%
23 00	Ministry of Finance of Georgia	88.9	75.3	64.9	73.0%	86.1%
23 01	Public Finance Management	18.7	13.8	15.9	84.9%	115.1%
23 02	Revenue Collection and Improvement of Taxpayer Service Delivery	40.0	38.0	26.1	65.3%	68.8%
23 03	Prevention of Economic Crime	21.5	16.2	16.0	74.6%	99.2%
23 04	Electronic and Analytic Support of Finance Management	6.8	5.9	5.3	78.8%	90.4%
23 05	Improvement of Staff Qualifications in the Financial Sector	0.9	0.7	0.9	101.6%	117.1%
23 06	Supervision of Accounting, Reporting and Audit	1.1	0.8	0.7	62.4%	85.3%
24 00	Ministry of Economy and Sustainable Development of Georgia	642.8	500.7	396.3	61.6%	79.1%
24 01	Development and Implementation of Economic Policy	13.5	9.8	9.7	72.2%	99.3%
24 02	Regulation of Technical and Construction Sectors	1.5	1.2	1.1	69.7%	86.1%
24 03	Development of Standardization and Metrology Sectors	1.0	1.0	0.9	88.2%	89.1%
24 04	Management and Development of Accreditation Process	0.1	0.1	0.1	75.0%	100.0%
24 05	Facilitation of Developments in Tourism	17.7	10.8	5.5	31.2%	51.2%
24 06	State Property Management	60.1	58.0	36.3	60.4%	62.6%
24 07	Development of Entrepreneurship	357.2	258.9	205.1	57.4%	79.2%
24 07 01	Administration of Entrepreneurship Development	3.2	2.4	2.3	71.9%	95.8%
24 07 02	Entrepreneurship Development Support	89.0	35.3	36.8	41.4%	104.4%
24 07 03	Economy supportive activities initiated due to the spread of the new coronavirus.	265.0	221.3	166.0	62.7%	75.0%
24 07 03 01	Promoting the construction sector	35.0	26.3	8.8	25.1%	33.5%
24 07 03 02	Promoting Micro and Small Entrepreneurship - Small Grants	15.0	15.0	14.3	95.6%	95.6%
24 07 03 03	Credit Guarantee Scheme	50.0	45.0	17.7	35.5%	39.4%
24 07 03 05	Assistance events for subsidizing utility bills	165.0	135.0	125.2	75.9%	92.7%
24 08	Development of Innovations and Technologies in Georgia	28.7	15.0	2.5	8.7%	16.7%
24 09	Regulation and Governance of Oil and Gas Sectors	0.6	0.4	0.4	70.1%	92.7%
24 10	International Obligations Coverage and Transportation Costs Subsidies in Transportation Field	3.0	2.2	3.4	112.2%	153.0%
24 11	Funding the costs of the natural gas supply for the Kazbegi and Dusheti municipalities mountainous communities	8.0	6.0	8.5	105.8%	141.0%
24 12	Development of Innovative Eco System (IBRD)	17.6	14.4	9.7	55.4%	67.8%
24 13	Vardnili and Enguri Hydro Power Plant Rehabilitation Project (EBRD, EIB, EU)	32.0	32.0	47.1	147.2%	147.2%
24 14	Development of Power Transmission Grids of Systemic Importance	51.5	37.8	24.3	47.1%	64.2%

24 14 01	Power Transmission Network Strengthening Project	7.2	4.2	7.8	107.7%	184.6%
24 14 02	Georgian Electricity Transmission Network Expansion open Program	6.6	6.6	3.0	44.9%	44.9%
24 14 02 01	Construction of 500 kV OHL "Ksani-Stepantsminda" (EBRD, EU, KfW)	4.8	4.8	1.0	20.1%	20.1%
24 14 02 02	"Jvari Khorga" Power Transmission Line (EBRD, EU, KfW)	1.8	1.8	2.0	111.0%	111.0%
24 14 03	Regional Power Transmission Improvement Project	37.7	27.0	13.6	36.0%	50.3%
24 14 03 01	500 kV OHL "Tskaltubo-Akhaltzikhe-Tortum" (KfW)	9.4	8.7	1.8	18.7%	20.2%
24 14 03 02	North Ring (EBRD), Namakhvani - Tskaltubo - Lajanuri (EBRD, KfW)	6.5	6.5	0.0	0.0%	0.0%
24 14 03 03	500 kV OHL "Jvari-Tskaltubo" (WB)	8.5	4.5	6.6	78.0%	147.2%
24 14 03 04	Strengthening of Guria Power Transmission Line Infrastructure (KfW)	7.0	7.0	4.7	66.8%	66.8%
24 14 03 05	Strengthening the Infrastructure of Kakheti (KfW)	6.0	0.0	0.5	8.5%	
24 14 03 06	"Kheledula-Lajanuri-Oni" (KfW)	0.3	0.3	0.0	0.0%	0.0%
24 15	Improvement of the electricity and natural gas supply to the population	22.8	20.3	20.5	89.8%	100.8%
24 16	Support to Professional Education in Navy and Marine Transportation	0.4	0.3	0.3	83.2%	111.0%
24 17	Anaklia Deepwater Port Development	1.5	1.2	0.6	41.5%	52.6%
24 18	Measures connected with Recognized Liabilities in Terms of Bilateral Contract	3.7	3.7	2.7	71.5%	71.5%
24 19	Regulation and Implementation Measurements of Supervisor Field on Market	0.9	0.7	0.5	51.4%	68.7%
24 20	Implementation of quarantine and other measures related to the new coronavirus	21.0	27.0	17.1	81.6%	63.4%
25 00	Ministry of Regional Development and Infrastructure of Georgia	2,456.6	1,655.3	1,676.8	68.3%	101.3%
25 01	Development and Management of Regions and Infrastructure Development Policy	5.7	4.2	4.7	82.9%	113.8%
25 02	Measures for the Improvement of Road Infrastructure	1,538.9	1,041.5	1,091.8	70.9%	104.8%
25 02 01	Highways program management	7.5	5.7	5.5	73.5%	97.1%
25 02 02	Road construction and maintenance	641.4	474.0	475.7	74.2%	100.4%
25 02 03	Express highways construction	890.0	561.9	610.5	68.6%	108.7%
25 03	Rehabilitation of Regional and Municipal Infrastructure	334.4	206.6	236.4	70.7%	114.4%
25 04	Rehabilitation and Recovery of Water Supply Infrastructure	348.6	231.6	177.8	51.0%	76.8%
25 05	Solid Waste Management Program	33.7	24.9	24.2	71.8%	97.1%
25 06	Support to IDPs	31.3	25.0	19.4	62.0%	77.6%
25 07	Construction and Rehabilitation of General Educational Infrastructure	164.1	121.6	122.5	74.6%	100.7%
26 00	Ministry of Justice of Georgia	296.5	215.2	183.5	61.9%	85.2%
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	85.7	58.9	39.6	46.2%	67.2%
26 02	Establishment of Penitentiary system with International Standards	156.5	111.4	112.6	72.0%	101.1%
26 02 01	Penitentiary system management and improvement the living conditions to the accused/convicted	129.5	94.4	91.2	70.4%	96.6%
26 02 02	Provision of equivalent medical services to accused and convicts	7.0	5.0	5.0	71.3%	99.8%
26 02 03	Improving the infrastructure of Penitentiary system	20.0	12.0	16.5	82.3%	137.2%
26 03	Ensured Protection of the National Archive Fund, Introduction of Modern Technologies in Service Delivery and Access to Documents	5.9	4.4	4.4	74.2%	99.0%
26 04	Retraining of Staff Employed in the System of the Ministry of Justice of Georgia and Another interested persons	2.5	1.9	1.6	64.1%	82.5%
26 05	Development of Electronic Governance	2.5	2.2	1.9	76.5%	86.9%
26 06	Crime Prevention, Development of Probation System and Resocialization of Former Inmates	6.5	5.1	4.6	70.4%	89.6%

26 07	Development of Accessibility and Services Offered by the Public Service Hall	16.5	13.8	9.1	55.1%	65.7%
26 08	Facilitation of Land Registration and Development/Availability of Public Register Services	5.0	4.5	3.0	61.0%	67.5%
26 09	Development of Land Market in Georgia (WB)	15.4	12.9	5.8	37.6%	44.9%
26 10	Service Development and Accessibility of the State Service Development Agency	0.0	0.0	0.9		
27 00	Ministry of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Affairs of Georgia	6,093.0	4,674.7	4,641.3	76.2%	99.3%
27 01	Management of Internally Displaced Persons from The Occupied Territories, Labour, Health and Social Security Programs	63.9	48.1	56.5	88.5%	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	11.0	8.2	6.7	60.7%	81.3%
27 01 02	Medical Activity Regulatory Program	5.7	4.5	3.7	64.7%	81.8%
27 01 03	Disease Control and Epidemiological Security Program Management	11.3	8.4	22.0	194.8%	261.2%
27 01 04	Social protection program management	13.5	10.2	9.2	68.3%	90.6%
27 01 05	State care, human trafficking (trafficking) Victims Protection and Assistance Management	6.9	5.2	5.0	72.0%	95.0%
27 01 06	Emergency Coordination and Emergency Assistance Management	4.3	3.2	2.8	66.2%	87.2%
27 01 07	Statement for Refugees, Eco-Migrants and Livelihoods	5.5	4.0	3.7	66.5%	90.9%
27 01 08	Management of employment promotion services	1.2	0.9	0.7	56.9%	73.7%
27 01 09	Management of State Health Care Programs	4.5	3.4	2.4	52.7%	69.8%
27 01 10	Development and Management of Information Technology Systems	0.0	0.0	0.4		
27 02	Social Protection of Population	3,854.9	2,917.4	2,922.8	75.8%	100.2%
27 02 01	Provision of Pension for Population	2,600.0	1,940.0	1,927.9	74.2%	99.4%
27 02 02	Social Assistance for Targeted Groups of Population	891.0	642.0	658.3	73.9%	102.5%
27 02 03	Social Rehabilitation and Childcare	40.0	30.8	27.7	69.1%	89.8%
27 02 04	Social Benefits at Highland settlements	66.3	49.2	53.3	80.3%	108.3%
27 02 05	State care, human trafficking (trafficking) Victims Protection and Assistance Provision	7.6	5.4	5.1	66.8%	93.5%
27 02 06	Social assistance to the population due to the deterioration of the socio-economic situation caused by the new coronavirus	250.0	250.0	250.5	100.2%	100.2%
27 03	Healthcare Services to Population	2,010.5	1,601.4	1,593.7	79.3%	99.5%
27 03 01	Universal Healthcare services to population	800.0	593.0	582.3	72.8%	98.2%
27 03 02	Public Health Care	113.7	90.0	87.5	77.0%	97.3%
27 03 02 01	Early detection of the Disease and Screening	2.8	2.3	2.1	73.8%	89.9%
27 03 02 02	Immunization	43.4	35.9	34.5	79.5%	95.9%
27 03 02 03	Epidemiological Surveillance	2.2	1.9	0.9	39.7%	45.9%
27 03 02 04	Safe Blood	4.0	3.2	4.7	118.0%	147.5%
27 03 02 05	Promotion of obligations in the field of public health, the environment and occupational diseases	0.3	0.2	0.2	70.5%	93.9%
27 03 02 06	Tuberculosis Management	17.2	13.6	12.7	73.9%	93.3%
27 03 02 07	HIV / AIDS Management	14.1	9.5	15.0	106.6%	158.5%
27 03 02 08	Maternal and Child Health	8.0	6.2	5.1	64.1%	83.3%
27 03 02 09	Treatment of Drug-addicted patients	13.4	10.3	9.3	69.7%	90.6%
27 03 02 10	Support of Health Care	1.4	1.3	0.7	50.1%	51.6%
27 03 02 11	Management of Hepatitis C	7.0	5.6	2.4	34.0%	42.8%

27 03 03	Provision Of Medical Services To The Population In Priority Areas	1,096.4	918.1	923.7	84.2%	100.6%
27 03 03 01	Mental Health	28.9	21.6	20.6	71.1%	95.0%
27 03 03 02	Management of Diabetes	19.7	18.2	15.6	79.3%	85.7%
27 03 03 03	Oncohematology Service for children	2.0	1.5	1.5	75.0%	100.0%
27 03 03 04	Dialysis And Kidney Transplantation	53.7	40.8	30.2	56.4%	74.0%
27 03 03 05	Palliative care of incurable patients	4.5	3.5	2.7	61.3%	77.5%
27 03 03 06	Treatment Of Patients With Rare Diseases And Undergoing Permanent Replacement Treatment	15.2	13.4	12.7	83.6%	94.6%
27 03 03 07	Provision of primary and emergency medical care	121.4	93.7	77.6	63.9%	82.8%
27 03 03 08	Referral Services	40.0	34.1	43.1	107.9%	126.4%
27 03 03 09	Examination of Citizens to be recruited to defense forces service	1.0	0.7	0.3	30.6%	44.7%
27 03 03 10	Management of New Coronavirus Disease – COVID-19	810.0	690.4	719.2	88.8%	104.2%
27 03 04	Postgraduate Medical Education	0.5	0.3	0.05	9.4%	15.2%
27 03 05	State Clinic Management	0.0	0.0	0.1		
27 04	Rehabilitation and Equipment of Healthcare Facilities	58.0	42.4	30.9	53.3%	72.9%
27 05	Reform Agenda of Labor and Employment System	8.9	6.8	3.5	39.5%	51.2%
27 06	Support of IDPS and Migrants;	96.8	58.5	34.0	35.1%	58.0%
27 06 01	Reintegration assistance for migrants returning to Georgia	0.7	0.5	0.3	39.6%	50.7%
27 06 02	Management of Eco-Migrant Migration	10.0	6.6	4.9	49.4%	74.4%
27 06 03	Establishment of Proper Social and Living Conditions for IDP's	85.0	50.5	28.1	33.0%	55.6%
27 06 04	Integration Assistance of Persons with International Protection	0.1	0.1	0.1	80.3%	107.0%
27 06 05	Livelihood Program	1.1	0.8	0.3	29.3%	39.0%
27 06 06	Economic Participation, Housing and Social Infrastructure for Internally Displaced Persons and Host Communities (KfW)	0.0	0.0	0.3		
28 00	Ministry of Foreign Affairs of Georgia	170.7	132.7	122.7	71.9%	92.5%
28 01	Foreign Policy Implementation	169.9	132.1	122.2	71.9%	92.5%
28 01 01	Foreign Policy Planning and Management	161.4	123.8	116.0	71.9%	93.7%
28 01 02	Securing Financial Obligations In International Organizations	6.3	6.3	4.6	72.7%	73.1%
28 01 03	Translation and certification of international agreements and other documents	0.1	0.1	0.1	70.0%	87.5%
28 01 04	Diasporal Politics	1.2	1.2	0.8	69.8%	70.7%
28 01 05	Informing the Society on integration In European and Euro-Atlantic structures issues	0.9	0.7	0.6	74.9%	93.2%
28 02	Advancement of Staff Qualifications in International Relations	0.9	0.6	0.6	67.2%	91.0%
29 00	Ministry of Defence of Georgia	930.0	760.0	769.2	82.7%	101.2%
29 01	Management of Defence	356.8	260.2	275.3	77.2%	105.8%
29 02	Vocational Military Education	53.3	43.3	41.4	77.8%	95.6%
29 03	Healthcare and Social Security	60.7	48.5	52.3	86.1%	107.8%
29 04	Management, Control, Telecommunication and Computer Systems	7.8	6.3	4.0	51.3%	63.0%
29 05	Development of Infrastructure	80.0	70.0	77.4	96.7%	110.5%
29 06	International Peacekeeping Missions	33.0	32.9	20.5	62.1%	62.3%
29 07	Scientific Research and Development of Military Production and Manufacturing	33.5	26.9	25.8	77.0%	95.9%

29 08	Development of Defence capability	110.0	102.4	102.3	93.0%	99.9%
29 09	Provision of Logistics	144.9	119.4	135.8	93.7%	113.7%
29 10	Capacity Building of Defence Forces of Georgia (SG)	50.0	50.0	34.4	68.8%	68.8%
30 00	Ministry of Internal Affairs of Georgia	780.0	588.5	574.4	73.6%	97.6%
30 01	Public Order and Development of International Cooperation	584.9	438.7	425.6	72.8%	97.0%
30 02	Protection of the State Border	97.1	74.1	71.0	73.2%	95.9%
30 03	Improvement of Security Levels of the Natural Persons and Legal Entities (including Property), Diplomatic Missions and National Treasure	11.6	8.8	7.8	67.2%	89.1%
30 04	Highly Qualified Staff Training and Retraining of Law Enforcement Bodies, Digitalization of Archive Funds, Scientific-Research Operation and Citizen Service	6.9	5.0	4.5	64.7%	88.3%
30 05	Healthcare of the Staff Employed at the Ministry of Internal Affairs of Georgia and at the State Security Service of Georgia	4.2	3.0	3.1	74.4%	105.1%
30 06	Improvement of Civil Security Levels, Creation and Management of Public Stock of Tangible Items	75.3	58.9	62.4	82.9%	105.9%
31 00	Ministry of Environmental Protection and Agriculture of Georgia	628.6	460.5	447.8	71.2%	97.3%
31 01	Environmental Protection and Agriculture Development Program	10.1	7.4	7.7	76.1%	103.1%
31 01 01	Elaborating policy and Management for environment protection and agriculture development	8.2	6.2	6.2	75.9%	101.1%
31 01 02	Activities on Environmental Impact Assessment	0.9	0.7	0.4	44.7%	59.5%
31 01 03	Popularization of Georgian agro-food products	0.5	0.3	0.1	23.0%	38.4%
31 01 04	Biodiversity Protection measures	0.4	0.3	0.9	220.0%	352.0%
31 02	Food Safety, Plant Protection and Epizootic Trustworthiness	29.9	25.9	23.1	77.3%	89.3%
31 03	Development of Viticulture and Wine-Making	152.8	87.2	67.6	44.3%	77.6%
31 04	Implementation of Scientific Research Studies in Agriculture	5.9	4.7	3.8	64.6%	81.3%
31 05	Common Agro Project	280.7	210.2	228.3	81.3%	108.6%
31 05 01	Management of the Agriculture projects	10.1	7.8	10.0	98.5%	127.3%
31 05 02	Preferential Agro Credits	153.0	115.0	134.0	87.6%	116.5%
31 05 03	Agro-Insurance	11.0	7.1	5.8	53.0%	82.2%
31 05 04	Plant the future	40.0	27.0	30.1	75.3%	111.6%
31 05 05	Georgian Tea	0.5	0.4	0.1	19.0%	22.6%
31 05 06	Co-financing project for processing and storage enterprises	22.0	13.0	5.0	22.9%	38.8%
31 05 07	Registration Project for Farms/Farmers	0.3	0.2	0.2	67.8%	90.4%
31 05 08	Project Technical Support Program	0.5	0.4	0.2	33.6%	38.1%
31 05 09	Support of Beekeeping Agricultural Cooperatives	0.2	0.1	0.0	0.0%	0.0%
31 05 10	Infrastructural development of agricultural cooperatives	3.5	2.8	2.5	70.6%	88.3%
31 05 11	Development Support of Agro sector	20.6	19.2	16.6	80.5%	86.1%
31 05 11 01	Agricultural Modernization, Market Access and Sustainability Project	0.6	0.6	0.5	89.2%	89.2%
31 05 11 02	Breastfeeding Modernization and Market Access Program (DiMMA)	20.0	18.7	16.0	80.2%	86.0%
31 05 12	Harvesting Agricultural Machinery Co-financing Program	5.0	3.0	3.0	59.4%	98.9%
31 05 13	Agricultural support measures resulting from New Coronavirus- COVID-19	12.0	12.0	16.7	139.2%	139.2%
31 05 15	State Program for Assistance to Owners of Agricultural Land Plots	0.0	0.0	2.1		
31 05 16	Imereti Agrozone	2.0	2.0	2.0	100.0%	100.0%

31 06	Modernization of Irrigation Systems	90.7	75.7	67.5	74.5%	89.2%
31 06 01	Rehabilitation and purchasing equipment for amelioration system	50.0	38.0	26.6	53.1%	69.9%
31 06 02	Ongoing technical operation of the amelioration infrastructure	20.7	17.7	17.7	85.5%	100.0%
31 06 03	Improvement of Irrigation and Drainage Systems (WB)	20.0	20.0	23.3	116.5%	116.5%
31 07	Environmental Surveillance	16.9	12.7	11.1	66.2%	88.0%
31 08	Establishment and Management of the Protected Areas System	15.2	13.6	13.8	90.8%	101.2%
31 09	Establishment and Management of Forestry System	8.0	7.0	6.8	85.0%	96.7%
31 10	Formation and Governance of Agency of Wildlife	0.6	0.5	0.8	129.4%	165.0%
31 11	Informational accessibility and Education for Sustainable Development Environmental Programs' on Protection and Agriculture	4.9	4.4	4.0	81.2%	90.7%
31 12	Protection of Nuclear and Radioactive Security	1.1	0.9	0.8	68.9%	87.4%
31 13	Monitoring, Projections and Prevention of Environmental Protection	5.3	4.9	7.4	139.6%	151.2%
31 14	Diagnosis of Consumption Products, Animal and Plant Diseases	4.7	4.1	4.3	91.7%	104.8%
31 15	National Program of Monitoring the sustainable land management and land use	2.1	1.5	1.0	45.6%	62.5%
32 00	Ministry of Education, Science, Culture and Sport of Georgia	1,872.2	1,418.8	1,330.9	71.1%	93.8%
32 01	Development of Public Policy of Education, Science, Culture and Sports; Program Management	42.4	34.7	38.4	90.4%	110.7%
32 02	Pre-school and General Education	1,056.3	797.9	774.6	73.3%	97.1%
32 02 01	General educational school funding	895.6	667.4	658.7	73.6%	98.7%
32 02 02	Support Teachers' professional development	10.3	7.2	7.1	68.8%	97.6%
32 02 03	Provision of safe educational environment	18.8	14.1	12.9	68.7%	91.4%
32 02 03 01	Administration of Safe Educational Environment Program	2.3	1.7	1.6	71.4%	94.3%
32 02 03 02	Provision of safe educational environment	16.5	12.3	11.2	68.3%	91.0%
32 02 04	Encouraging successful pupils	1.0	0.9	0.4	42.3%	47.7%
32 02 05	Providing educational and living conditions for especially talented pupils	0.2	0.2	0.1	62.2%	82.9%
32 02 06	Providing pupils with textbooks	28.3	25.6	25.4	89.8%	99.4%
32 02 07	Financial assistance to teachers and administrative-technical staff in the occupied regions	4.2	3.1	3.0	72.8%	96.8%
32 02 08	Access to general education for accused and convicted persons	0.3	0.2	0.2	66.5%	87.4%
32 02 09	Development and facilitation of the implementation of the National Curriculum	0.4	0.3	0.2	61.9%	88.7%
32 02 10	Providing transportation for public school students	18.4	7.7	10.5	57.0%	135.5%
32 02 11	Program "My First Computer"	57.9	56.2	40.5	69.9%	72.1%
32 02 12	Promoting General Education	5.0	3.7	5.0	98.2%	135.6%
32 02 13	Promoting General Education Reform	16.0	11.4	10.6	66.3%	93.2%
32 03	Vocational Education	62.5	43.0	42.0	67.2%	97.8%
32 03 01	Promoting the Development of Vocational Education	60.00	41.15	40.11	66.8%	97.5%
32 03 02	Access to vocational education for convicts and ex-prisoners	0.1	0.1	0.01	8.3%	8.3%
32 03 03	Vocational training of ethnic minorities	2.4	1.7	1.9	79.8%	109.9%
32 04	Higher Education	153.4	114.8	120.2	78.3%	104.7%
32 04 01	Exams organization	13.8	12.8	12.8	92.7%	99.7%
32 04 02	State education, master grants and youth promotion	117.2	84.0	83.6	71.3%	99.5%

32 04 03	Promoting Higher Education	0.2	0.2	0.1	67.1%	83.8%
32 04 04	Promoting Education Abroad	7.0	6.1	3.9	56.3%	65.0%
32 04 05	Promotion of Higher Education Institutions	15.2	11.8	19.7	129.6%	167.9%
32 05	Support to Scientific Research and Studies	60.5	45.8	45.5	75.3%	99.5%
32 05 01	Promotion of Scientific Grants and Scientific Research	28.1	21.4	23.4	83.3%	109.1%
32 05 02	Programs of Scientific Institutions	5.9	4.5	4.3	73.7%	95.9%
32 05 03	Promotion of the Georgian Academy of Agricultural Sciences	1.1	0.8	0.8	70.7%	93.5%
32 05 04	Promotion of Scientific Research	25.0	18.6	16.9	67.5%	90.9%
32 05 05	Popularization of science	0.4	0.4	0.1	33.4%	33.4%
32 06	Inclusive Education	27.1	18.0	17.5	64.6%	97.4%
32 07	Development of Infrastructure	151.8	117.5	77.7	51.2%	66.1%
32 07 01	Development of infrastructure of general education institutions	44.3	29.9	20.6	46.5%	68.8%
32 07 02	Development of infrastructure of vocational education institutions	25.0	19.7	11.0	43.9%	55.6%
32 07 03	Development of Infrastructure of Legal Entities of Public Law and Territorial Bodies within the System of the Ministry	1.5	1.2	0.0	0.0%	0.0%
32 07 04	Development of infrastructure of higher education and scientific institutions	20.0	13.0	7.3	36.3%	55.8%
32 07 05	Development of Public School Operation and Maintenance System	5.3	4.8	4.2	79.1%	87.2%
32 07 06	Support for Investment and Infrastructural Projects in Culture	8.0	5.5	2.0	25.3%	36.8%
32 07 07	Support for investments and infrastructure projects in sports	47.7	43.3	32.7	68.5%	75.5%
32 08	Facilitation of Sport's and Art's Institutions	6.8	5.1	4.1	60.3%	80.3%
32 09	Facilitation of Development of Culture	70.8	55.0	43.6	61.6%	79.2%
32 10	Protection of Cultural Heritage and Museum System Improvement	33.7	22.4	16.0	47.4%	71.1%
32 11	Development and Popularization of Mass and High Achievements in Sports	136.4	111.4	101.0	74.1%	90.7%
32 12	Social Security and Assistance Events for Public Figures of Sports and Culture	32.1	23.3	30.2	94.1%	129.9%
32 13	Innovation, Inclusion and Quality Project - Georgia I2Q (IBRD)	26.5	21.3	16.4	61.8%	77.1%
32 14	Vocational Education I (KfW)	8.5	5.3	0.3	3.9%	6.2%
32 15	Applied Scientific Research Grant Program (IBRD)	3.4	3.4	3.1	91.4%	91.4%
32 19	Modern Skills for a Better Employment Sector Development Program - Project (ADB)	0.0	0.0	0.2		
33 00	Prosecutor's Office of Georgia	41.4	30.8	29.2	70.5%	94.7%
34 00	Georgian Intelligence Service	13.8	10.4	10.1	73.2%	97.1%
35 00	LEPL - Civil Service Bureau	1.4	1.1	1.5	108.2%	144.2%
36 00	LEPL - Legal Aid Service	7.3	5.6	5.2	70.9%	92.4%
37 00	LEPL - State Office of Veterans' Affairs	7.9	6.2	5.9	74.1%	93.7%
38 00	LEPL – Financial Monitoring Service of Georgia	2.2	1.6	1.6	75.2%	98.8%
39 00	NNLE - Solidarity Fund of Georgia	0.3	0.2	0.2	72.0%	95.5%
40 00	Special State Protection Service of Georgia	60.4	46.2	44.3	73.4%	96.1%
40 01	Provision of Security for Individuals and Facilities Subject to Protection	52.4	39.6	38.5	73.4%	97.2%
40 02	Maintenance of Public Facilities	8.0	6.6	5.9	73.3%	89.0%
40 03	LEPL - Government Special Communication Agency	0.0	0.0	0.01		
41 00	Public Defender Office (Ombudsman) of Georgia	8.5	5.9	4.1	48.3%	70.2%

42 00	LEPL – Public Broadcaster	69.2	51.9	52.3	75.5%	100.7%
43 00	LEPL – National Competition Agency of Georgia	2.4	2.3	1.5	63.9%	67.7%
44 00	The Administration of the Temporary Administrative-Territorial Unit on the Territory of the Former South Ossetian Autonomous Region - Administration of South Ossetia	2.5	1.9	1.8	73.3%	93.2%
45 00	Patriarchate of Georgia	25.0	20.7	18.7	74.8%	90.4%
45 01	Grant Financing for Religious Education	14.7	12.0	10.4	70.5%	86.5%
45 02	NNLE - Religious Education Centre of the Patriarchy of Georgia Named After St. Svimon Cananeli	0.6	0.5	0.5	72.8%	99.9%
45 03	NNLE - Transfer Grant to the Education Centre of Batumi and Lazeti Eparchy	1.8	1.5	1.2	67.3%	79.6%
45 04	NNLE - Orphanage of the Georgian Patriarchy Named After St. Nino for Children Left Without Parental Care	0.7	0.6	0.6	81.6%	101.1%
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	75.3%	98.8%
45 06	NNLE - Religious Education Centre of Georgian Patriarchy Named After St. Andrew the First Called	0.9	0.7	0.6	74.5%	99.4%
45 07	NNLE - Grant Financing for the Rehabilitation Centre at Monastery Named After St. George of Mtatsminda	0.2	0.2	0.2	68.5%	91.3%
45 08	NNLE - Grant Financing for Georgian University of the Patriarchy of Georgia Named After St. Andrew the First Called	1.9	1.7	1.7	85.8%	98.5%
45 09	NNLE - Grant Financing for the University of the Patriarchy of Georgia Named After Tbel Abuseridze	1.8	1.4	1.4	79.8%	100.0%
45 10	NNLE - Grant Financing for Rehabilitation and Adaptation Centre of Children with Limited Hearing	0.1	0.1	0.1	90.0%	100.0%
45 11	Subsidies to the Television Company of the Patriarchy of Georgia	0.8	0.8	0.8	100.0%	100.0%
45 12	NNLE - Grant Financing for Training Centre of Akhalkalaki and Kumurdo Eparchy	0.5	0.5	0.5	99.1%	99.1%
45 13	NNLE - Education, Arts and Recreation Centre of Poti	0.7	0.6	0.6	92.0%	99.8%
46 00	LEPL - Levan Samkharauli National Forensics Bureau	7.0	5.7	3.9	55.9%	69.3%
47 00	LEPL - National Statistics Office of Georgia, GeoStat	10.1	7.8	7.2	71.5%	92.5%
47 01	Planning and Management of Statistics	5.6	4.3	3.8	69.0%	88.9%
47 02	Public Program of Statistics	4.3	3.3	3.2	75.8%	97.9%
47 03	Universal Census of Population and Housing of Georgia	0.3	0.2	0.2	55.9%	82.7%
48 00	LEPL - Georgian National Academy of Science	4.3	3.2	3.0	70.4%	93.7%
49 00	Georgian Chamber of Commerce and Industry	1.4	1.3	1.0	69.1%	76.1%
50 00	LEPL-State Agency for Religious Issues	5.3	4.1	4.1	76.9%	99.3%
51 00	State Inspector Service	9.0	7.0	5.1	56.3%	72.0%
52 00	LEPL - State Language Department	0.5	0.3	0.3	72.6%	96.8%
53 00	LEPL - Public Private Partnership Center	0.3	0.2	0.2	64.1%	83.5%
54 00	LEPL - Youth Center	4.2	2.8	2.2	52.0%	77.0%
55 00	Office of the National Security Council	2.7	2.1	1.7	63.0%	80.5%
56 00	Expenditures of General-State Importance	4,814.3	3,850.1	3,767.2	78.3%	97.8%
56 01	External debt service and repayments	3,028.0	2,681.3	2,660.6	87.9%	99.2%
56 02	Domestic debt service and repayments	570.0	428.0	413.3	72.5%	96.6%
56 03	Liabilities regarding international financial organizations	4.5	2.8	2.3	50.1%	80.5%
56 04	Transfers for autonomous republics and municipalities	226.0	125.5	355.2	157.1%	283.0%
56 04 01	Transfers to Autonomous Republics	10.0	7.3	7.3	72.5%	100.0%
56 04 02	Transfers to municipalities	216.0	118.3	347.9	161.1%	294.2%
56 05	Government Reserve Fund of Georgia	40.0	31.0	0.0	0.0%	0.0%

56 06	Funds for Repayment of debt accumulated in previous years and execution of court decisions	45.0	19.1	3.8	8.4%	19.9%
56 07	Regional Development Fund of Georgia	410.0	175.0	0.0	0.0%	0.0%
56 08	Mountainous Community Development Fund	15.0	7.0	0.0	0.0%	0.0%
56 09	Funding simultaneous bonus for the established state awards of Georgia	0.2	0.2	0.1	39.7%	52.9%
56 10	Co-financing of Operating Expenses and Other Liabilities In the frame of international agreements	0.7	0.7	0.7	103.1%	106.1%
56 11	Co-financing Cumulative Pension Schemes	220.0	173.0	177.0	80.5%	102.3%
56 12	Financial support for planned reforms in municipalities in cooperation with international partners	5.0	4.0	0.0	0.0%	0.0%
56 13	General-State Expenditures Financed by Donors	219.9	187.6	154.2	70.1%	82.2%
56 13 01	Rehabilitation of Communal Infrastructure Institutions in Batumi - Phase IV (KfW)	15.0	15.0	15.7	104.9%	104.9%
56 13 02	Adjara Solid Waste Project (EBRD, SIDA)	8.8	8.8	4.0	45.3%	45.3%
56 13 03	Batumi Bus Project (E5P, EBRD)	8.8	8.8	0.0	0.0%	0.0%
56 13 04	Tbilisi Solid Waste Management Project (EBRD)	30.0	0.0	0.0	0.0%	
56 13 05	Adjara Rural Water Supply and Sewerage Program, Georgia (EU, KfW)	12.3	10.0	3.1	25.2%	31.0%
56 13 06	Tbilisi Bus Project (Phase II) (EBRD)	145.0	145.0	125.0	86.2%	86.2%
56 13 08	Rehabilitation of Communal Infrastructure Institutions in Batumi – III phase (EU, KfW)	0.0	0.0	4.6		
56 13 09	Housing Cities Investment Program - Tbilisi City Hall (ADB)	0.0	0.0	1.8		
56 14	Financing of Selected Programs in Municipalities in Frames of 2020-2022 Integrated Pilot Regions Development Program	30.0	15.0	0.2	0.5%	1.1%
57 00	LEPL - Kutaisi International University	0.0	0.0	0.8		
59 00	NNLE - Millennium Fund	0.0	0.0	0.1		