

# **Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Unit Budgets Performance Reporting Perfection About**

**of Georgia Finance Minister  
Order N 241  
April 15, 2009 St. Tbilisi**

On Producing Report on the Performance of Budgets of the Republican and Local Self-Government Unit of Autonomous Republics of Abkhazia and Adjara

## **Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Unit Budgets Performance Reporting Perfection About**

**of Georgia Budget Code Article 7 Section 4, Article 15 First Part And Georgia ,, Finance Ministry Regulation Approval "On Government decree N39 on 21 May 2004 ,, approved of Finance Ministry Regulations "Article 3 ,, m" and ,, N "of Basis, (30.12.2009 N 902) I hereby order:**

### **Article 1.**

1. To approve:

- A) Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Units Budgets Balance Performance Reporting Form (Appendix N1);
- B) Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Units Budgets Revenues Performance Reporting Form (Appendix N2);

1. To approve:

- A) Autonomous Republics of Abkhazia and Adjara Autonomous Republics of republican and local self-government units (Appendix N1);
- B) Form of reporting of the republican and local self-government units of the Autonomous Republics of Abkhazia and Adjara (Annex N2);
- C) local Self-governing Units (except Self-governing The city Tbilisi) Budget Payments Organizational Classification according to Performance Reporting Form (Appendix N3);
- D) Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Units Budgets Expenses And Non-financial Assets Functionality Classification Performance Reporting Form (Appendix N4).
- C) Local self-governing units for organizational classification of organizational classification of reporting form (except for self-governing city Tbilisi) (Appendix N3);
- D) Autonomous Republics of Abkhazia and Adjara (Annex N4) of republican and local self-government units of expenditures and non-financial assets of the formal reporting.

2. Abkhazia And Adjara Autonomous Republics Republican Budgets And Local Self-governing Unit Budgets Each Month And Quarterly (3, 6 and 9 months Grown up Sum) performance Reporting Forms of Georgia Finance Ministry Will be submitted to the appropriate Reporting Period Next Month Not later than the 10th day of the Annual Performance Account - no later than Reporting Period Next February 20. In addition, the autonomous Republics Area Existing Local Self-governing Units Budgets Performance Reporting present Made, in accordance with Abkhazia Autonomous The

Republic Finance Ministry And Adjara Autonomous The Republic Finance And Economy Ministry  
By.

2. Monetary Reports of the Month (3, 6 and 9 months cumulative) performance reports of the Ministry of Finance submitted to the relevant accounting period for next no later than 10th day The annual performance report - the valuable for the next reporting period, on 20 February. In addition, the autonomous area of the budgetary execution statements made, according to the Autonomous Republic of the Ministry of Finance and the Ministry of Economy and Finance of the Autonomous Republic

3. Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Units Budgets Each Month And Quarterly Performance Reporting Forms Need To include Information Relevant Budgets State Budget Provided Funds Separated Joints About. Reporting Payments In part Funds Separated Funds Presented Need To be From each other Not separate, written Relevant The knees. Mentioned Information Presented Need To be Annual And Quarterly Plans, as well as Relevant Period Cash Performance By.

**Every month of the republican and local self** -government units of the Autonomous Republics of Abkhazia and Adjara shall submit information about the funds allocated from the funds provided by the state budget for the respective budgets. The funds allocated from the funds in the reporting duty are presented separately from each other in the relevant articles. This information shall be submitted to the annual and quarterly plans as well as the cash execution of the relevant period.

4. Local Self-governing Units Executive Authorities (except Self-governing The city Tbilisi) this Article First Item ,, c " Approved Annex of N3- Given Information Will be presented The same Annex Organizational Codes Sequence Compliance with this Each Code Ruined Need let it be Individually Each Self-governing Units, their Approved Budget Respectively.

5. Self The city Tbilisi And Abkhazia And Adjara Autonomous Republics Relevant Executive Bodies Budget Payments Organizational Classification according to Fulfillment To represent Relevant Budgets Approved Organizational Codes I think And this Article Paragraph 3 Respectively.

4. The Local Self-Government Executive bodies (except for the city of Tbilisi) in the "c" Appendix N3 of the information provided in the annex to the organizational codes of the sequence in accordance with each code have to be individually For each self-governing units, their approved b Ujetis respectively.

5. The governing city of Tbilisi and the Autonomous Republic of the executive bodies of the respective budgets approved by the Code of Convention.

6. Abkhazia And Adjara Autonomous Republics Republican Budgets Quarterly Performance Reporting Hand To sign Relevant Ministry Minister And Performer Department Head, and Local Self-governing Unit Budgets Quarterly Performance Statements - Local Self-governing Unit Executive Body And Finance Service Head.

The Autonomous Republics of Abkhazia and Adjara shall be signed by the Ministry of the Ministry and the Head of the Executive Department, while reporting on quarterly execution of local self-government unit budgets - the executive body of the Local self-government unit and financial three Head of the house.

7. Georgia Finance Ministry Budget Department Provides Methodical And Practical Help Find out Autonomous Republicans And Local Self-governing Units Finance For organs Budgets Performance Reporting Compiling Work Performance Process.

Article 2. The decree Declared "Abkhazia And Adjara Autonomous Republics Compound And Local

Self-governing Unit Budget Performance Reporting Perfection "On Finance June 23, 2008, the Minister N544 command.

Article 3. Order To come into effect Publication.

The Budget Department of the Ministry of Finance provides the autonomous republics and local self-government units in the process of drafting the performance on the budgets.

Article 2. Order No. 544 of the Ministry of Finance of Georgia on June 23, 2008 on "Autonomous Republics of Abkhazia and Adjara Autonomous Republics" in the "Component and Local Self-Government Unit of the Budget of Improvement of Report on Georgia"

Article 3. The order shall enter into force upon promulgation.

J. Baindurashvili

**Appendix N1**

## Abkhazia And Adjara Autonomous Republics Republican And Local Self-governing Units Budgets Balance Performance Reporting Form

Reporting Form for the Balance of Budgets of the Republican and Local Self-Government Units of  
Autonomous Republics of Abkhazia and Adjara

B

Budget balance

	Annual plan	Quarterly plan	In lari	Lari
D	Annual plan	(Growing Gross)	Cash performance	(Growing Gross)
	all Including funds provided by the state budget	all Including funds provided by the state budget	all Including funds provided by the state budget	all Including funds provided by the state budget
Income				
Income				
bills				
Grants				
Other revenues				
Other revenues				
Expenses				
Expenses				
salary				
Goods and services				
percent				
Percent				
Subsidies				
Grants				
Social security				
Social security				
Other expenses				

Operating balance

Operating balance

Change of non-  
financial assets

Growth

Decrease

The whole balance

The whole  
balance

Change of financial  
assets

Growth

Currency and  
Deposits

Currency  
and Deposits

Loans

Shares and  
other capital

Other

accounts receivable

Other accounts  
receivable

Decrease

Currency and  
Deposits

Loans

Shares and  
other capital

Shares and  
other capital

Other

accounts receivable

Change of liabilities

Change of  
liabilities

Growth / Growth

Homework

Foreign

Decrease

Decrease

Homework

Foreign

Balance

Balance account balance at the beginning of the year

Balance account balance at the beginning of the year

Annex N2

Reporting Form for Receipts of Budgets of Republican and Local Self-Government Units of  
Autonomous Republics of Abkhazia and Adjara

B i t e J Write text e m o s t o b e l b i // Budget revenues

D	Receipts codes	Annual plan	Quarterly plan	In lari
				Cash performance
	Receipts codes	Annual plan	Quarterly plan	Cash execution
		plan	(Growing Gross)	(Growing Gross)
<b>Receipts / Receipts</b>				
Income	1			
Decrease non-financial assets				
	31			
Decrease non-financial assets				
Decrease of financial assets				
	32			
Decrease of financial assets				
Increase of liabilities				
	33			
Increase of liabilities				
<b>Revenues / Income</b>				
Taxes / bills	11			
Income Tax / Income tax	11111			
Property tax property tax	11311			
On the property of Georgian enterprises (except land)				
	1131101			
On the property of Georgian enterprises (except land)				
Property of foreign enterprises (except land)				
	1131102			
Property of foreign enterprises (except land)				
Property of individuals (except land)				
	1131103			
Property of individuals (except land)				
Agricultural land	1131104			
Non-agricultural land Non-agricultural land	1131105			
Other taxes on property				
	1136			
Other taxes on property				
Other bills // Other taxes	116			
// Grants Grants	13			
Grants received from international organizations	131			
Grants received from international organizations				
Grants received from foreign governments or their representations	132			
Grants received from foreign governments or their representations				

**Grants received from different levels of state governance**

133

Grants received from different levels of state governance

**Equal transfer**

**Targeted transfer to delegated authority**

Targeted transfer to delegated authority

**Special Transfer**

Special Transfer

In the Infrastructure development and other current events

In the infrastructure development and other current events

In the Funds allocated from the Government Reserve Fund

In the Funds allocated from the Reserve Fund of the Government of Georgia

In the Funds allocated from the President's Reserve Fund

In the Funds allocated from the President's Reserve Fund

In the Funds allocated from the Fund of the Projects to be Implemented in the Regions of Georgia

In the Funds allocated from the projects to be implemented in the Regions of Georgia

In the Another special transfer

**Other revenues**

14

**Income from property**

141

**Percent**

1411

**Dividends**

1412

**Rent**

1415

Fee for use of natural resources

14151

Fee for use of natural resources

Income from land leasing and management (usufruct, renting, etc.)

14154

Income from land leasing and management (usufruct, renting, etc.)

Other unclassified rent

14159

**Realization of goods and services**

142

**Administrative fees and duties**

1422

General state license fee

14222

General state license fee

Permission fee

14223

State fee

14227

Fee for copying public information

14229

Fee for copying public information

Tender fee	142210
Fee for postponing military obligations	142212
Gambling business fee	142213
Local fee for cultural heritage rehabilitation area infrastructure	
	142215
Local fee for cultural heritage rehabilitation area infrastructure	
Local fee for issuing a special (zonal) agreement	
	142216
Local fee for issuing a special (zonal) agreement	
Local fee for cleaning the populated area	142214
Other unclassified fee	142299
<b>Goods and services sold under non-market order</b>	<b>1423</b>
Incomes from the sale of goods	14231
Revenue from service delivery	14232
<b>Penalties, sanctions and fines</b>	
	<b>143</b>
Penalties, sanctions and fines	
<b>Voluntary transfers without grants</b>	
	<b>144</b>
Voluntary transfers without grants	
<b>Mixed and other unclassified revenues</b>	
	<b>145</b>
Mixed and other unclassified revenues	
<b>Decrease non-financial assets</b>	<b>31</b>
<b>Basic assets</b>	<b>311</b>
<b>Non-derivative assets</b>	<b>314</b>
Land	3141
Other natural assets	31432
<b>Decrease of financial assets</b>	
(Without change of balance)	32
Decrease of financial assets (Without change of balance)	
<b>Loans</b>	<b>3214</b>
<b>Shares and other capital</b>	<b>3215</b>
<b>Other accounts receivable</b>	
	<b>3218</b>
Other accounts receivable	
<b>Increase of liabilities</b>	
	<b>33</b>
Increase of liabilities	
<b>Home / Domestic</b>	<b>332</b>
<b>Foreign / Foreign</b>	<b>331</b>

**Annex N3**

**Reporting form for local self-government units (except for self-governing city Tbilisi) according to organizational classification of budget payments**

Reporting form for local self-government units (except for self-governing city Tbilisi) according to organizational classification of budget payments

Org. Code	D	Annual plan	Quarterly plan	Cash performance
		Annual plan	Quarterly plan (Growing Gross) (Cumulative)	Cash performance (Growing Gross) (Cumulative)
		Including funds provided by the state budget	Including funds provided by the state budget	Including funds provided by the state budget
all	Self-governing city / municipality	all Including funds provided by the state budget	all Including funds provided by the state budget	all Including funds provided by the state budget
all	Self-governing city / municipality <a href="#">The number of employees</a> <a href="#">Expenses</a>			
	The number of employees			
	Expenses <a href="#">sallary</a> <a href="#">Goods and services</a>			
	Sallary Goods and services Payment of freelance workers Business trips Office expenses Representative expenses			
	Payment of freelance workers Business trips Office expenses Representative expenses Food costs Medical expenses Costs of soft inventory and uniforms and personal hygiene			
	Food costs Medical expenses Costs of soft inventory and uniforms and personal hygiene Costs for exploitation and maintenance of transport, equipment and weapons Other goods and services			



Costs for  
exploitation and  
maintenance of  
transport,  
equipment and  
weapons  
Other goods and  
services

percent

Subsidies

Grants

Social security

Other expenses

Percent

Subsidies

Grants

Social security

Other expenses

Increase non-financial assets

Increase of financial assets

Decrease of liabilities

Increase non-

financial assets

Increase of financial  
assets

Decrease of liabilities

Representative and executive  
bodies of self-governing city /  
municipality

01 00 Representative and  
executive bodies of  
self-governing city  
/ municipality

The number of employees

The number of  
employees

Expenses

Expenses

sallary

Goods and services

Sallary

Goods and services

Payment of freelance workers

Business trips

Office expenses

Representative expenses

Food costs

Medical expenses

Costs of soft inventory and  
uniforms and personal hygiene

Costs for exploitation and  
maintenance of transport,  
equipment and weapons

Other goods and services

percent

Subsidies

Grants

Social security

Other expenses

Increase non-financial assets

Increase of financial assets

Decrease of liabilities

**Fire Fighting Service**

02 00

## Fire Fighting Service

The number of employees

Expenses

sallary

Goods and services

Payment of freelance workers

Business trips

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase

of uniforms and personal

hygiene-related costs

Transport, equipment and

weapons operation and

maintenance costs

Other goods and services

percent

Subsidies

Grants

Social security

Other expenses

Increase non-financial assets

Financial asset growth

Decrease of liabilities

**The officers of the local  
authorities financing**

03 00

The Funding-of-the-  
of is a Local  
Authorities is to:  
Internal Affairs  
provides: Ministry-of

The number of employees

Expenses

sallary

Goods and services

Contracted workers'

compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase

of uniforms and personal

hygiene-related costs

Transport, equipment and  
weapons operation and  
maintenance costs

Other goods and services

**percent**

**Subsidies**

**Grants**

**Social security**

**Other expenses**

**Increase non-financial assets**

**Financial asset growth**

**Decrease of liabilities**

**Defense measures**

04 00

## Defense measures

**The number of employees**

**Expenses**

**sallary**

**Goods and services**

Contracted workers'  
compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase  
of uniforms and personal  
hygiene-related costs

Transport, equipment and  
weapons operation and  
maintenance costs

Other goods and services

**percent**

**Subsidies**

**Grants**

**Social security**

**Other expenses**

**Increase non-financial assets**

**Financial asset growth**

**Decrease of liabilities**

**Infrastructure construction,  
rehabilitation and operation**

05 00

## Infrastructure construction, rehabilitation and exploitation

**The number of employees**

**Expenses**

**sallary**

**Goods and services**

Contracted workers'  
compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase  
of uniforms and personal  
hygiene-related costs  
Transport, equipment and  
weapons operation and  
maintenance costs  
Other goods and services

**percent**

**Subsidies**

**Grants**

**Social security**

**Other expenses**

**Increase non-financial assets**

**Financial asset growth**

**Decrease of liabilities**

**Educational Event**

06 00

## Educational events

**The number of employees**

**Expenses**

**sallary**

**Goods and services**

Contracted workers'  
compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase  
of uniforms and personal  
hygiene-related costs

Transport, equipment and  
weapons operation and  
maintenance costs

Other goods and services

**percent**

**Subsidies**

**Grants**

**Social security**

**Other expenses**

**Increase non-financial assets**

**Financial asset growth**

**Decrease of liabilities**

**Sports events and kultuluri**

07 00

## Sports and cultural events

**The number of employees**

**Expenses**

**sallary**

**Goods and services**

Contracted workers'  
compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase  
of uniforms and personal  
hygiene-related costs  
Transport, equipment and  
weapons operation and  
maintenance costs  
Other goods and services

percent

Subsidies

Grants

Social security

Other expenses

Increase non-financial assets

Financial asset growth

Decrease of liabilities

Social programs

08 00

## Social and health programs

The number of employees

Expenses

salary

Goods and services

Contracted workers'  
compensation

Visits

Office expenses

Representation Expenses

Food costs

Medical Costs

Soft inventory and the purchase  
of uniforms and personal  
hygiene-related costs  
Transport, equipment and  
weapons operation and  
maintenance costs  
Other goods and services

percent

Subsidies

Grants

Social security

Other expenses

Increase non-financial assets

Financial asset growth

Decrease of liabilities

Appendix N4

### Autonomous Republics and of budgetary expenditures and non-functional classification performance reporting form

### Reports on the Cost of Budget Costs of Republics and Local Self-Government Units of Abkhazia and Adjara Autonomous Republics and Functional Classification of Non-Financial Assets

Functional code	D	Annual Plan	Quarterly Plan		Cash execution
			(Cumulative)	(Cumulative)	(Cumulative)
		Including the state budget	Including the state budget	Including the state budget	Including the state budget
		all	all	all	all
		Foundations	Foundations	Foundations	Foundations

**General public services**

701

**General purpose state service**

Executive and representative bodies, financial and fiscal activities, foreign relations

7011

Execution of executive and representative bodies, financial and fiscal activities, foreign relations

70111

Executive and representative bodies to ensure

70112

Financial and fiscal activities

70113

Foreign relations

7012

Foreign economic aid

70121

Economic assistance to developing countries and economies in transition

70122

International organizations through the economic aid

7013

General Services

70131

General personnel services

70132

General planning and statistical services

70133

Other general-purpose services

7014

Fundamental scientific research

7015

Applied Research in the general government services

7016

Debt-related transactions

7017

General cash flows between the different levels of government

7018

Other non-classified activities for general state services

702

**Defense / Defense The**

7021

the Armed Forces

7022

civil Defence

7023

Foreign military aid

7024

Applied Research in the field of defense

7025

Other non-classified activities in the field of defense

703

**Public Order and Safety**

7031

Police Department and State Security

7032

FIRE PROTECTION

7033

Judges and prosecutors

7034

PRISONS

7035

Applied Research in the field of public order and safety

7036

Other non-classified activities in the field of public order and safety

704

**Economic activity**

7041

General economic, commercial and labor-related activities

70411	General economic and commercial activities
70412	Labor-related activities
7042	Agriculture, forestry, fishing and hunting
70421	Agriculture
70422	Forestry
70423	Fisheries and hunting
7043	Fuel and Energy
70431	Coal and other solid mineral fuels
70432	Oil and natural gas
70433	Nuclear Fuel
70434	Other types of fuel
70435	Electrical Power
70436	Non-electric (solar, wind, water) energy
7044	Mining and processing industry, construction
70441	Mineral resources, mineral fuels
70442	Processing Industry
70443	construction
7045	Transport
70451	Motor Transport and Roads
70452	sea transport
70453	Railway Transport
70454	Air Transport
70455	Pipelines and other types of vehicles
7046	Communications
7047	Other sectors of the economy
70471	Trade, reserves, storage and warehousing
70472	Hotels and restaurants
70473	Tourism
70474	Multipurpose development projects
7048	Applied Research in the field of economic activity
70481	Applied Research in the economic, commercial and labor-related activity
70482	Applied research in agriculture, forestry, fishing and hunting in
70483	Applied Research in the case of oil and energy sector
70484	Applied research in mining and mineral processing industry and construction
70485	Applied Research in the field of transport
70486	Applied Research in the field of communication
70487	Applied research on other types of economic activity
7049	Other non-classified activities economic activity
705	Environment
7051	Waste collection, recycling and disposal

7052	Wastewater Management
7053	Fight against pollution
7054	Protection of biodiversity and landscapes
7055	Applied Research in the field of environment
7056	Other non-classified activities in the field of environment
<b>706</b>	<b>Housing and utility services</b>
7061	Housing
7062	Utility Development
7063	Water supply
7064	Street light
7065	Applied Research in housing in
7066	Other non-classified activities in housing of
<b>707</b>	<b>Health</b>
7071	Medical products, equipment and apparatus
70711	Pharmaceutical products
70712	Other medical products
70713	Therapeutic appliances and equipment
7072	Outpatient Services
70721	General outpatient services
70722	Specialized outpatient services
70723	Dental Services
70724	Average Personnel
7073	Hospital Services
70731	General hospital services
70732	Specialized hospital services
70733	Medical centers and maternity services
70734	Sanatoria and health services buildings
7074	Public Health Services
7075	Applied Research in Health Care
7076	Other non-classified activities in the health field
<b>708</b>	<b>Recreation, Culture and Religion</b>
7081	Recreation and sporting services
7082	Services in the field of culture
7083	Broadcasting and publishing activities
7084	Religious and other community activities
7085	Applied Research in recreational, cultural and religious
7086	Other unclassified leisure activities, culture and religion of the area
<b>709</b>	<b>Education</b>
7091	Pre-school education
7092	General Education
70921	Elementary Education General
70922	Basic general education
70923	General secondary education
7093	professional education
7094	high education



70941 Higher Professional  
Education

70942 Higher Education Academic

7095 Post-graduate education

7096 Education Sector Support Services

7097 Applied Research in the field of  
education

7098 Other non-classified activities in  
the field of education

**Social Security**

710

**Social protection**

7101 Patients and persons with  
disabilities in social protection

Social protection of patients

71011

Social protection of patients

Social protection of persons  
with disabilities

71012

Elderly Social Security

7102

Allocated the social protection

7103

Social protection of families and  
children

7104

For social protection

7105

Housing

7106

**Providing housing**

7107 Social exclusion issues, which are  
not subject to a classification

7108 Applied Research in the field of  
social protection

7109 Other non-classified activities in  
the field of social protection

**all**



Original Georgian text:

რესპუბლიკების

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