

Open Budget Survey 2017

Questionnaire

Georgia

January 2018

COUNTRY QUESTIONNAIRE: GEORGIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY-2017, 2017-2020

Sources: http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf) Basic Data and Directions (BDD) Document of Georgia. 2017-2020 Available only in Georgian

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last Completed Fiscal Year is 2016

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 34 Paragraph 6. pg 21 http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Comments: Researcher: Budget Code of Georgia does not set any deadlines for publishing any of these eight documents. There are deadlines for the MoF to submit the documents to the Government and deadlines for the Government to submit the documents to the legislature. The Government of Georgia approves the first draft of BDD Document of the country no later than by July 10 of every single year. After approval it is uploaded publicly.

Peer Reviewer

Opinion: Agree with Comments

Comments: There exists a budget calendar available at <http://mof.ge/en/4551> (<http://mof.ge/en/4551>) which sets deadline for the MoF to submit the final version of the Basic Data and Directions Document (BDD) to the Parliament's budgetary committee no later than January 31

Government Reviewer

Opinion: Agree with Comments

Comments: Government approved the 2017-2020 BDD Document on July 7, 216, please see the link of the Government Meeting Agenda, topic #18 http://gov.ge/files/56578_56578_117205_7ivlisi-mtavrobissxdo... (http://gov.ge/files/56578_56578_117205_7ivlisi-mtavrobissxdoma-2016celi.pdf)

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 8 July 2016

Sources: The fact that PBS was published on 8 July 2016, was obtained from The Ministry of Finance of Georgia (MOF) from the Head of Budget Policy Division <http://businesscontract.ge/ka/article/mtavrobam-2017-2020-wl...> (<http://businesscontract.ge/ka/article/mtavrobam-2017-2020-wlebstvis-qveynis-dziritadi-monacemebis-da-mimartulebebis-dokumenti-daamtka/4879>) Inside the news of ``Business Contract'' dated 13.07.2016, it is written that the team of ``Business Contract'' has processed the document. Thus it is obvious that it would be published before 13.07.2016. July 10 was Sunday.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Government approved the 2017-2020 BDD Document on July 7, 216, please see the link of the Government Meeting Agenda, topic #18 http://gov.ge/files/56578_56578_117205_7ivlisi-mtavrobissxdo... (http://gov.ge/files/56578_56578_117205_7ivlisi-mtavrobissxdoma-2016celi.pdf), the file was uploaded the next day.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when PBS was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf)

Sources: http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf) On the website of Ministry of Finance of Georgia - (MOF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://mof.ge/4542> (<http://mof.ge/4542>) Available only Georgian http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf)

Comments: Researcher: The entire document (with numerical data) of PBS is in PDF format. Thus, it is not available in a machine readable format.

Peer Reviewer

Opinion: Agree with Comments

Comments: The BDD is available on various governmental websites but only in the PDF format

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf) the document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Basic Data and Directions Document of Georgia 2017-2020 (BDD)

Sources: http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varian... (http://mof.ge/images/File/BDD/BDD_2017-2020_Pirveladi-varianti.pdf) Basic Data and Directions (BDD) Document of Georgia is a main plan of development for the country, which captures information on the mid-term macroeconomic and fiscal projections, along with information on the major directions of development within Central, Autonomous Republican and Local Authorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: There is not written anything in The Budget Code of Georgia about it. I got this information from the Website of The Ministry of Finance of Georgia and from The Head of Budget Policy Division at MOF.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a citizen version of the 2017 draft budget (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Dra...> (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Draft-State-Budget.pdf>)) which includes a brief and simplified description on what does BDD include, what the main fiscal procedures are in the country etc. However, this is not "citizen version" of the PBS

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: Fiscal Year of EBP is 2017. FY-2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last completed fiscal year is 2016 when 2017 State Budget Draft law was prepared.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 01 October 2016

Sources: Government of Georgia submits EBP - Draft State Budget to the Parliament of Georgia no later than by 01 October 2016. Law of Georgia Budget Code of Georgia Article 37, paragraph 1,2 Article 38, paragraph 1. pg-25,26.

http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Comments: Researcher: 1. Ministry of Finance of Georgia considers budget claims and submits main parameters of the State Budget to the Government of Georgia no later than September 15 of every single year. 2. Ministry of Finance of Georgia submits Draft State Budget and updated BDD Document to the Government of Georgia no later than September 25 of every single year. 3. Government of Georgia submits Draft State Budget to the Parliament of Georgia no later than by October 1 of every single year together with the supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: Budget Code of Georgia does not set any deadlines for publishing any of these eight documents. But looking through the articles below will help you to have some idea about it. Budget Code of Georgia; Article 38, Paragraph 1. pg-26. Article 39, paragraph 11. pg - 29.
http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Comments: Researcher: Government of Georgia submits Draft State Budget to the Parliament of Georgia no later than by October 1 of every single year together with the supporting documents. When the Draft State Budget is submitted, then it is uploaded publicly on the website of Ministry of Finance of Georgia (MOF).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Principle of Transparency of the Budget System of Georgia (Article 4) and Article 38 (paragraph 7) define that draft budget law, BDD Document and all the additional documentation in the budget proposal package should be public as soon as it is submitted to the Parliament.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 30 September 2016

Sources: On Friday - 30 September 2016, I was checking the page of MOF in every 10 minutes. Also got the e- mail from Head of Budget Policy Division at Ministry of Finance of Georgia that they had uploaded the doc. I don't have any other sources, news agencies have not declared it yet.
<http://mof.ge/4995> (<http://mof.ge/4995>)

Comments: Researcher: EBP and its supporting documents were uploaded/published together. Supporting documents are following: 1) Clarification Note 2) Basic Economic and Financial Indicators (base scenario) 3) BDD 2017-2020 - new version 4) Expected Results and Indicators of Budget Programs 5) Information on Capital Projects of State Budget 2017 6) Information on the Activities Implemented through "other expenses" of State Budget 2017 7) Information on the Budgetary Organizations 2017 8) Information on State Debt 9) Basic Economic and Financial Indicators - (Optimistic Scenario) 10) Basic Economic and Financial Indicators - (Pessimistic Scenario) 11) 8 months Budget Performance Report 2016 12) Information about legal/Private entities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 13) Government debt sustainability analysis for the years 2016-2020 14) Fiscal sector macro-economic risk analysis of the 2016-2020 period.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when EBP was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Principle of Transparency of the Budget System of Georgia (Article 4) and Article 38 (paragraph 7) define that draft budget law, BDD Document and all the additional documentation in the budget proposal package should be public as soon as it is submitted to the Parliament. http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Researcher response: Government reviewer is saying that "Principle of Transparency of the Budget System of Georgia (Article 4) and Article 38 (paragraph 7) define that draft budget law, BDD Document and all the additional documentation in the budget proposal package should be public as soon as it is submitted to the Parliament." But "as soon as it is submitted to the Parliament" is a very weak formulation, which is why I did not reference these articles.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://mof.ge/4995> (<http://mof.ge/4995>)

Sources: MOF-<http://mof.ge/4995> (<http://mof.ge/4995>) Links of the third version of EBP 1) Chapter I - Indicators of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_I.pdf) 2) Chapter II- Revenues of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) 3) Chapter III - Functional Classification of Expenditures and Non financial Assets of State Budget http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) 4) Chapter IV- Balance of State Budget and Amendments of Financial Assets and Liabilities, http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_IV.pdf) 5) Chapter V - Priorities and Programs of State Budget. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_V.pdf) 6) Chapter VI - Expenditures of State Budget. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) 7) Chapter VII - Transfers for Autonomous Republics and Local Self - Government. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VII.pdf) 8) Chapter VIII - Regulatori Norms. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VIII.pdf) 9) Chapter IX - Final Note. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_IX.pdf) SUPPORTING DOCUMENTS: 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) 3) Basic Economic and Financial Indicators (Base Scenario) - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) 4) Expected Results and Indicators of The Programs in the scope of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) 5) Information on Capital Projects of State Budget 2017 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/k... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/kapitaluri-29.11.2016.pdf) 6) Information on the Activities Implemented through "other expenses" of State Budget 2017 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/sxva-xarjebi-29.11.2016.pdf) 7) Information on the Budgetary Organizations 2017 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) 8) Information on State Debt - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) 9) Analysis of Debt Sustainability, 2017-2024 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/D... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/D...) 10) Macroeconomic Risk Analysis of Fiscal Sector 2016-2020, http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) 11) Basic Economic and Financial Indicators (Optimistic Scenario) - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_2%20BDD.pdf) 12) Basic Economic and Financial Indicators (Pessimistic Scenario) - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_3-BDD.pdf) 13) Information about legal/Private entities - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ssipebi-29.11.2016.pdf) 14) Information about Expenditures of Activities and Programs in the scope of Central Budget. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/c... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/centraluri-29.11.2016.pdf) 15) Recommendation Matrix of State Audit Office and Parliament committees - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/m... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/matrica.pdf) RELATED DRAFT LAWS: 1) Amendments in the Tax Code of Georgia - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/sagadasaxado-kodeqsshi-cvllileba.pdf) 2) Amendments in the Code of Gambling Business - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/satamasho-biznesis-mosakreblebis-shehexeb.pdf) 3) Amendments in the Code of Local Self-Governments - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/a... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/adgilobrivivtvmartvelobis-kodeqsshi-cvllileba.pdf) 4) Amendments in the Code of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/sabijeto-kodeqsshi-cvllileba.pdf) **Comments:** Researcher: Supporting documents 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/n... (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/ganmartebiti-2017_bijeti.PDF); http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) 2) Basic Economic and Financial Indicators (base scenario) - <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-> (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/2017%20BD%20Tables%20sen%2011_1%20BDDsabaziso%20scenari.pdf); http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_1-BDD.pdf) 3) BDD 2017-2020 - new version - <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/BDD_gadamushavebuli_I_2017-2020qveyin.PDF); http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B...

(http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) 4) Expected Results and Indicators of Budget Programs - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/programuli.pdf>); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) 5) Information on Capital Projects of State Budget 2017 - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/kapitaluri.PDF>); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/k... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/kapitaluri-29.11.2016.pdf) 6) Information on the Activities Implemented through "other expenses" of State Budget 2017 - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/sxva%20xarjebi.pdf>); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/sxva-xarjebi-29.11.2016.pdf) 7) Information on the Budgetary Organizations 2017 - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/ganmaxorcieleblebi-asigmn.PDF>); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) 8) Information on State Debt - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> ([http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/valis%20danarti%202017-23%2009%2016\)-update%20and%20sent%2026.09.2016.docx.pdf](http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/valis%20danarti%202017-23%2009%2016)-update%20and%20sent%2026.09.2016.docx.pdf)); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/vali.pdf) 9) Basic Economic and Financial Indicators - (Optimistic Scenario) - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/2017%20BD%20Tables%20sen%2011_2%20BDD.pdf); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_2%20BDD.pdf) 10) Basic Economic and Financial Indicators - (Pessimistic Scenario) - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/2017%20BD%20Tables%20sen%2011_3%20BDD.pdf); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_3-BDD.pdf) 11) 8 months Budget Performance Report 2016 - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/2016%20wls%208%20tvis%20shesruleba.pdf>) (This document was only for first version of EBP, third version of EBP doesn't have it) 12) Information about legal/Private entities - <http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-n...> (<http://mof.ge/images/File/bijetis-kanoni2017/bijeti-2017-new/ssip-is%20danarti%202017.pdf>); http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/ssipebi-29.11.2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 13) Government debt sustainability analysis for the years 2017-2024 - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/D... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/DSA-Final.pdf) 14) Fiscal sector macro-economic risk analysis of the 2016-2020 period - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) 15) Recommendation Matrix of State Audit Office and Parliament committees - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/m... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/matrixa.pdf)

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All of the numerical data are available only in PDF Format. So they are not available in a machine readable format. <http://mof.ge/4995> (<http://mof.ge/4995>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: It is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Draft Law of `` State Budget of Georgia 2017"

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) Available only Georgian

Comments: Researcher: Supporting documents: 1) Clarification Note 2) Basic Economic and Financial Indicators (base scenario) 3) BDD 2017-2020 - new version 4) Expected Results and Indicators of Budget Programs 5) Information on Capital Projects of State Budget 2017 6) Information on the Activities Implemented through "other expenses" of State Budget 2017 7) Information on the Budgetary Organizations 2017 8) Information on State Debt 9) Basic Economic and Financial Indicators - (Optimistic Scenario) 10) Basic Economic and Financial Indicators - (Pessimistic Scenario) 11) 8 months Budget Performance Report 2016 12) Information about legal/Private entities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 13) Government debt sustainability analysis for the years 2017-2024 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/D... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/DSA-Final.pdf) 14) Fiscal sector macro-economic risk analysis of the 2016-2020 period - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) 15) Recommendation Matrix of State Audit Office and Parliament committees - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/m... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/matrica.pdf) RELATED DRAFT LAWS: 1) Amendments in the Tax Code of Georgia - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/sagadasaxado-kodeqssh-cvlileba.pdf) 2) Amendments in the Code of Gambling Business - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/satamasho-biznesis-mosakreblebis-sheaxebe.pdf) 3) Amendments in the Code of Local Self-Governments - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/a... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/adgilobrivi-tvitmmartvelobis-kodeqssh-cvlileba.pdf) 4) Amendments in the Code of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/s... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/sabiujeto-kodeqssh-cvlileba.pdf)

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: In the previous years Georgia had just only ``Citizen version'' of the EB. Now in the MOF - Head of Budget Policy Division told me that they are going to have citizen version of the EBP also, that will be published at the same time or some days/weeks later of EBP publication. In the Budget Code of Georgia there is written nothing about it. It is not uploaded yet.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is a citizen version of the executive budget proposal 2017 available at <http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Dra...> (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Draft-State-Budget.pdf>) (only in Georgian)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please follow the link, there are two versions of Citizen's Guide. Citizen's Guide was prepared about the draft state budget (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Dra...> (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Draft-State-Budget.pdf>)) and uploaded on the website and after the budget was approved the citizen's guide was updated and uploaded again (http://www.mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://www.mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf)) and it was also materially published. Thus the citizen's guide was prepared both on EBP and Approved budget.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: FY is 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last completed fiscal year is 2016 when the 2017 State Budget was approved by the Parliament

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 December 2016

Sources: Budget Code of Georgia Article 39. paragraph 11. pg -29. Also you can overview paragraphs 6,7,8. <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_IX.pdf)

Comments: Researcher: If and when the Parliament of Georgia fails to approve the Draft State Budget by the third Friday of December, it is possible for the same draft or an updated one agreed between the Government of Georgia and Agreement Commission of the MPs be voted in 10 days, however no later than by December 31.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted

- c. (33) More than six weeks, but less than three months, after the budget has been enacted
d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: Budget Code of Georgia does not set any deadlines for publishing any of these eight documents. Generally, based on the facts of the previous years EB mostly is available to the public before 31 December of the year. Also get the same information from the MOF. Actually It was uploaded 21 of December 2016

Comments: Researcher: Actually It was uploaded 21 of December 2016. I don't have any other sources than myself. I am observing website of MOF everyday and when I saw it in the evening of 20 December it was not uploaded yet, but when I saw it 21 of December evening, it was already uploaded. I also checked it in MOF and they confirmed that it had been uploaded in 21 of December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides publishing the EB on the MOF website (December 21), as EB is approved as a law it is published on the official gazette (www.matsne.gov.ge (<http://www.matsne.gov.ge>)) and this is considered the date of official publishing. After the law is approved by the parliament it takes some time before the editors make final corrections, president signs the law and official gazette publishes it on the website (Law is considered to be in force only after it is published on the www.matsne.gov (<http://www.matsne.gov>),ge). 2017 State Budget was published on www.matsne.gov (<http://www.matsne.gov>) on December 23, 2016 <https://www.matsne.gov/ka/document/view/3495562> (<https://www.matsne.gov/ka/document/view/3495562>);

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 21 December 2016

Sources: I don't have any other sources than myself. I am observing website of MOF everyday and when I saw it in the evening of 20 December it was not uploaded yet, but when I saw it 21 of December evening, it was already uploaded. I also checked it in MOF and they confirmed that it had been uploaded in 21 of December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides publishing the EB on the MOF website (December 21), as EB is approved as a law it is published on the official gazette (www.matsne.gov.ge (<http://www.matsne.gov.ge>)) and this is considered the date of official publishing. After the law is approved by the parliament it takes some time before the editors make final corrections, president signs the law and official gazette publishes it on the website (Law is considered to be in force only after it is published on the www.matsne.gov (<http://www.matsne.gov>),ge). 2017 State Budget was published on www.matsne.gov (<http://www.matsne.gov>) on December 23, 2016 <https://www.matsne.gov/ka/document/view/3495562> (<https://www.matsne.gov/ka/document/view/3495562>);

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when EB was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>)) when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Public availability is not defined in the Budget Code of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides publishing the EB on the MOF website (December 21), as EB is approved as a law it is published on the official gazette (www.matsne.gov.ge (<http://www.matsne.gov.ge>)) and this is considered the date of official publishing. After the law is approved by the parliament it takes some time before the editors make final corrections, president signs the law and official gazette publishes it on the website (Law is considered to be in force only after it is published on the [www.matsne.gov](http://www.matsne.gov.ge) (<http://www.matsne.gov>),ge). 2017 State Budget was published on www.matsne.gov.ge (<http://www.matsne.gov.ge>) on December 23, 2016 <https://www.matsne.gov.ge/ka/document/view/3495562> (<https://www.matsne.gov.ge/ka/document/view/3495562>);

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://mof.ge/4995> (<http://mof.ge/4995>)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) EB of 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://mof.ge/en/4996> (<http://mof.ge/en/4996>) <https://www.matsne.gov.ge/ka/document/view/3495562> (<https://www.matsne.gov.ge/ka/document/view/3495562>);

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All the data is in PDF <http://mof.ge/4995> (<http://mof.ge/4995>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: EB is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "LAW OF GEORGIA "ON STATE BUDGET OF GEORGIA OF 2017"

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: There is not written anything directly about the ``Citizen Version'' of the State budget in the Budget Code of Georgia. Indirectly it is written in the Article 4 of ``Budget Code of Georgia'' pg- 2,3. http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf) http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Comments: Researcher: Yes, It has <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) You can see here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2) http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf)

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY of CB is 2017. FY-2017.

Sources: FY-2017. <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2)

http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf) Last completed fiscal year is 2016 when 2017 State Budget CB was produced

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: It is uploaded simultaneously with EB. When EB is uploaded at the same time CB is uploaded also publicly. CB is one of the documents of EB - <http://mof.ge/4995> (<http://mof.ge/4995>). <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) Here you can see CB http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2)

http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf) Hard copies were also published.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: N/A

Sources: It is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 21 December 2016

Sources: I don't have any other sources than myself. I am observing website of MOF everyday and when I saw it in the evening of 20 December it was not uploaded yet, but when I saw it 21 of December evening, it was already uploaded. I also checked it in MOF and they confirmed that it had been uploaded in 21 of December. http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: I determine the date of publication in the following way: It is the day when CB was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: CB of EB 2017. <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>)

Sources: MOF - <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2) http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf)

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Citizens Guide of State Budget 2017.

Sources: <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2) http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf)

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: It corresponds to EB 2017

Sources: CB - <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) EB - <http://mof.ge/4995> (<http://mof.ge/4995>) http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/2017/GEO_C_G.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It corresponds to EB 2017 1) <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>) 2) http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf) It corresponds to EBP 2017 <http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Dra...> (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Draft-State-Budget.pdf>) EB and EBP - <http://mof.ge/5027> (<http://mof.ge/5027>)

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015 - 2016

Sources: FY - 2015, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last completed fiscal year is 2016.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Budget Code of Georgia Article - 54 - Quarterly Overview of the State Budget Execution pg- 33

http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Comments: Researcher: Georgia's budget legislation does not set any deadlines for publishing any of these documents. In case of IYRs ``Ministry of Finance of Georgia submits a quarterly overview of State Budget execution with an aggregated total to the Parliament of Georgia within 1 month from the end of every single quarter.'' When it is submitted to the Parliament of Georgia then it is uploaded to the public. There are also monthly reviews but they are not fluent.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: We consider that the response should be "a" because besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc;

Researcher response: We agree with the reviewer. Treasury reports are monthly and MOF reports are quarterly, and both are comprehensive. Hence here the answer was changed to "a".

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 1) 9 months Budget Performance Report of 2015 - 30 October 2015 2) 3 months Budget Performance Report of 2016 - 03 May 2016 3) 6 months Budget Performance Report of 2016 - 01 August 2016 4) Mid -Year Review of Budget 2016 - 01 August 2016

Sources: I've got this information from MOF, from the Head of Budget Policy Division. I wanted to have some other sources, but unfortunately it was the only one, I could get the information.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the evaluator the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia, article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc;

Researcher response: Unfortunately we did not keep records for the documents published by the Treasury, and at the moment it is impossible to retroactively verify their dates of publication. However, Budget Code of Georgia, article 53 (2) states that the Treasury should produce the comprehensive report within 20 days after every month.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when IYR was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the evaluator the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia, article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc;

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: 1) 9 months Budget Performance Report 2015 - <http://mof.ge/4893> (<http://mof.ge/4893>) ; <http://treasury.gov.ge/5521> (<http://treasury.gov.ge/5521>) 2) 3 months Budget Performance Report 2016 - <http://mof.ge/4953> (<http://mof.ge/4953>) ; <http://treasury.gov.ge/5547> (<http://treasury.gov.ge/5547>) 3) 6 months Budget Performance Report 2016 - <http://mof.ge/4955> ; <http://treasury.gov.ge/5557> (<http://treasury.gov.ge/5557>) 4) Mid-Year Review of Budget 2016 - http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) <http://mof.ge/4309> (<http://mof.ge/4309>)

Sources: Ministry Of Finance of Georgia (MOF) - <http://mof.ge/> (<http://mof.ge/>) Treasury of MOF - <http://treasury.gov.ge/> (<http://treasury.gov.ge/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Besides the Quarter Reports described by the evaluator, according to the Budget Code of Georgia (article 53) Treasury submits to the parliament report on budget execution within 20 days after month is over, they are published as soon as submitted, here are the links for monthly reports: a) January, 2016 - <http://treasury.ge/5537> (<http://treasury.ge/5537>); b) January - February, 2016 - <http://treasury.ge/5545> (<http://treasury.ge/5545>); c) January - March, 2016 - <http://treasury.ge/5547> (<http://treasury.ge/5547>) d) January - April, 2016 - <http://treasury.ge/5549> (<http://treasury.ge/5549>); e) January - May, 2016 - <http://treasury.ge/5553> (<http://treasury.ge/5553>) f) January - June, 2016 - <http://treasury.ge/5557> (<http://treasury.ge/5557>); g) January - July, 2016 - <http://treasury.ge/5565> (<http://treasury.ge/5565>); h) January - August, 2016 - <http://treasury.ge/5569> (<http://treasury.ge/5569>); i) January - September, 2016 - <http://treasury.ge/5571> (<http://treasury.ge/5571>); j) January - October, 2016 - <http://treasury.ge/5573> (<http://treasury.ge/5573>); k) January - November, 2016 - <http://treasury.ge/5575> (<http://treasury.ge/5575>); l) January - December, 2016 - <http://treasury.ge/5581> (<http://treasury.ge/5581>);

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Generally In-Year Performance Reports are in PDF format, but there are some/a few data in Excel format. Below see the link of MOF. <http://mof.ge/4309> (<http://mof.ge/4309>)

Peer Reviewer**Opinion:** Agree**Government Reviewer**

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The documents are publicly available. <http://mof.ge/> (<http://mof.ge/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: 1) 9 Months Budget Performance Report of Georgia 2015 2) 3 Months Budget Performance Report of Georgia 2016 3) 6 Months Budget Performance Report of Georgia 2016 4) Mid-Year Review of Budget 2016.

Sources: MOF <http://mof.ge/en/4565> (<http://mof.ge/en/4565>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) 9 Months Budget Performance Report of Georgia 2015 - <http://mof.ge/4893> (<http://mof.ge/4893>) 2) 3 Months Budget Performance Report of Georgia 2016 - <http://mof.ge/4953> (<http://mof.ge/4953>) 3) 6 Months Budget Performance Report of Georgia 2016 - <http://mof.ge/4955> 4) Mid-Year Review of Budget 2016 - http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) Besides the Quarter Reports described by the evaluator, according to the Budget Code of Georgia (article 53) Treasury submits to the parliament report on budget execution within 20 days after month is over, they are published as soon as submitted, here are the links for monthly reports: a) January, 2016 - <http://treasury.ge/5537> (<http://treasury.ge/5537>); b) January - February, 2016 - <http://treasury.ge/5545> (<http://treasury.ge/5545>); c) January - March, 2016 - <http://treasury.ge/5547> (<http://treasury.ge/5547>) d) January - April, 2016 - <http://treasury.ge/5549> (<http://treasury.ge/5549>); e) January - May, 2016 - <http://treasury.ge/5553> (<http://treasury.ge/5553>) f) January - June, 2016 - <http://treasury.ge/5557> (<http://treasury.ge/5557>); g) January - July, 2016 - <http://treasury.ge/5565> (<http://treasury.ge/5565>); h) January - August, 2016 - <http://treasury.ge/5569> (<http://treasury.ge/5569>); i) January - September, 2016 -

<http://treasury.ge/5571> (<http://treasury.ge/5571>); j) January - October, 2016 - <http://treasury.ge/5573> (<http://treasury.ge/5573>); k) January - November, 2016 - <http://treasury.ge/5575> (<http://treasury.ge/5575>); l) January - December, 2016 - <http://treasury.ge/5581> (<http://treasury.ge/5581>);

IBP comment: We agree that the Treasury reports cited by the reviewer can be used as supporting documents to IYR.

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: There is not written anything in The Budget Code of Georgia about it. I got this information from The Ministry of Finance of Georgia, from The Head of Budget Policy Division

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY-2016

Sources: FY-2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: Mid-Year Review and 6 months Budget Performance Report are published together at the same day, but the documents are different. Budget Code of Georgia - Article 54. pg-33. http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf) Ministry of Finance of Georgia submits a quarterly overview of State Budget execution with an aggregated total to the Parliament of Georgia within 1 month from the end of every single quarter.

Comments: Researcher: 2016 is the first year when Georgia start producing Mid-Year Review. In the previous years Georgia didn't have it. It is published at the same time of 6 months Budget Performance Report. Below is the link where you can see it. It is only in Georgian. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 01 August 2016

Sources: I've got this information from Head of Budget Policy Division at Ministry of Finance of Georgia. It was the same day when 6 months Budget Performance Report was uploaded. 6 months Budget Performance Report of 2016 - 01 August 2016 Mid -Year Review of Budget 2016 - 01 August 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when MYR was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf)

Sources: MYR is one of the sub documents of 6 months Budget Performance Report. In the link below there is 6 months Budget Performance Report and MYR is the 8-th PDF document on this page. MOF - <http://mof.ge/4955> (<http://mof.ge/4955>) <http://mof.ge/4309> (<http://mof.ge/4309>) - The part of the MYR where data is in machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Generally MYR Report is in PDF format, but there are some/a few data in Excel format. Below see the link of MOF. <http://mof.ge/4309> (<http://mof.ge/4309>)

Comments: Researcher: Data in excel file contains information such as: revenues, taxes, costs, liabilities, changes in financial assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Mid-Year Review of the Budget 2016.

Sources: http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201...
(http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) It is only in Georgian

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: There is a citizen version just only for EBP and EB. I've got this information from the MOF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: FY - 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last completed fiscal year is 2016 when 2015 State Budget Performance annual report was produced.

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 55. Annual Reporting on State Budget Execution. pg 33,34.

http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf (http://mof.ge/images/File/budget_legislation/BUDGET_CODE.pdf)

Comments: Researcher: On the basis of the data obtained from the State Treasury and information submitted by spending institutions and other respective budgetary organizations, Ministry of Finance of Georgia prepares an Annual Report on State Budget Execution, which is presented to the Government of Georgia. It is then forwarded to the State Audit Office by the Government of Georgia within 3 months from the end of the fiscal year. Within the three months it is uploaded on the website of MOF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 31 March 2016

Sources: I've got this information from Head of Budget Policy Division at Ministry of Finance of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: I determine the date of publication in the following way: It is the day when YER was publicly available on the website of The Ministry of Finance of Georgia (mof.ge (<http://mof.ge>))/when it was uploaded publicly on the website of MOF and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of The Ministry of Finance of Georgia - MOF) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia <http://pbo.parliament.ge/ge/reportspapers/core-reports/budge...> (<http://pbo.parliament.ge/ge/reportspapers/core-reports/budget-execution>). There is no any other news about that.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://mof.ge/4935> (<http://mof.ge/4935>)

Sources: MOF 12 months Performance Report and Year-End report are same.

Comments: Researcher: Chapter 1: Performance Report of State Budget 2015 Chapter 2: Macroeconomic Review 2015 Chapter 3: Assignments of State Budget Chapter 4: Balance of State Budget, Changes in Financial Assets and Liabilities Chapter 5: Activities implemented within the Priorities and Programs of State Budget Chapter 6: Allotment of Assignments within the programs of State Budget Chapter 7: Balance of Budget Performance of legal Entities Chapter 8: Information on Projects Performance within the State Budget of Georgia 2015 Chapter 9: Information on Capital Project Performance within the State Budget of Georgia 2015 Chapter 10: Report on Recommendations of State Audit Office Chapter 11: Information about Public Debt Chapter 12: Performance of Investment Projects Chapter 13: Execution Fund of Court Decisions Chapter 14: Assignment Allocation in a Functional Point of View Chapter 15: Payment of Previous Year's Liabilities Chapter 16: Special Grants YER is not just aggregated IYRs, because For example Budget Performance of Q9, 2015 doesn't have Chapters: 9, 10, 11, 16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://mof.ge/en/4936> (<http://mof.ge/en/4936>)

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Generally YER is in PDF format, but there are some/a few data in Excel format. Below see the link of MOF. <http://mof.ge/4309> (<http://mof.ge/4309>)

Comments: Researcher: In excel format there is information such as: revenues, taxes, costs, liabilities and etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Budget Performance Report of 2015

Sources: <http://mof.ge/4935> (<http://mof.ge/4935>) ; <http://treasury.gov.ge/5543> (<http://treasury.gov.ge/5543>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://mof.ge/en/4936> (<http://mof.ge/en/4936>)

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: There is not Citizen version of YER. I've got this information from the Head of Budget Policy Division at Ministry of Finance of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: FY-2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Last completed fiscal year is 2016 when the Audit Report of 2015 State Budget Execution was prepared.

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: Publicly availability is not defined in the budget code of Georgia, but looking through the links below will help you to have idea about the dates of publication. Budget Code of Georgia Article 55 Annual Reporting on State Budget Execution. Paragraph - 1, 2. pg-33.34. Article 57 Review of Annual Report on State Budget Execution Presented by State Audit Office. pg - 34,35.

Comments: Researcher: Ministry of Finance of Georgia prepares an Annual Report on State Budget Execution, which is presented to the Government of Georgia. It is then forwarded to the State Audit Office by the Government of Georgia within 3 months from the end of the fiscal year. State Audit Office (SAO) notifies the Government of Georgia on the completion of the Annual Report within 45 days from the reception of Annual Report of the Government of Georgia on State Budget Execution and submits such SAO Report on State Budget Execution to the Parliament of Georgia. So, SAO notifies the Government of Georgia on the completion of the Annual Report by 15 of May.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 16 May 2016

Sources: I got this information from SAO (State Audit Office) of Georgia. I was not able to get this information from other sources than that. <https://bpn.ge/finansebi/24247-safinanso-sabijeto-komitetis...> (<https://bpn.ge/finansebi/24247-safinanso-sabijeto-komitetis-skhdomez-sakhelmtsifo-auditis-samsakhuris-2015-tslis-saqmianobis-angarishi-moismines.html?device=xhtml&lang=ka-GE>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: I determine the date of publication in the following way: It is the day when AR was publicly available on the website of State Audit Office of Georgia/when it was uploaded publicly on the website of SAO and all citizens were able to obtain free of charge. Publicly available budget documents are defined as those documents that are published on the website of the public authority (in this case on the website of State Audit Office - SAO) and that all citizens are able to obtain free of charge.

Sources: Publicly availability is not defined in the Budget Code of Georgia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://sao.ge/audit/report-on-budget-execution/2015> (<http://sao.ge/audit/report-on-budget-execution/2015>)
<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-...> (<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-wliuri-angarishi.pdf>)

Sources: <http://sao.ge/audit/report-on-budget-execution/2015> (<http://sao.ge/audit/report-on-budget-execution/2015>)
<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-...> (<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-wliuri-angarishi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: It is not published in a machine readable format, It is only in PDF File. you can see it on a website as well. <http://sao.ge/audit/report-on-budget-execution/2015> (<http://sao.ge/audit/report-on-budget-execution/2015>), <http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-...> (<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-wliuri-angarishi.pdf>). I also got this information from the SAO.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: current evaluation is "C", should be "A"- Yes, all the numerical data that are represented in the AR is available in a machine readable format: State Audit Office of Georgia has an analytical web-platform "Budget Monitor" (www.budgetmonitor.ge (<http://www.budgetmonitor.ge>)), which was specially created to present numerical/statistical data in user-friendly and machine readable format. Citizens can download data in xls;svg;pdf and jpeg format, and the data is directly referenced to the AR and its specific chapters.

Researcher response: The SAI does have a new web-platform "Budget monitor" (www.budgetmonitor.ge (<http://www.budgetmonitor.ge>)) but it was presented in Spring 2017. So, the publication date of Budget monitor doesn't have relation to the SAI report and wasn't published within the same timeframe as the SAI report in 2016. For this reason, the score remains "c".

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: THE STATE AUDIT OFFICE REPORT ON THE GOVERNMENT REPORT "ON THE EXECUTION PROCESS OF THE STATE BUDGET FOR 2015"

Sources: <http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-...> (<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-wliuri-angarishi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: State Audit Office Report on the Government's Report on the "2015 State Budget Annual Execution"

Researcher response: Yes, this is a more appropriate translation.

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: a.

Sources: It is not named as Citizen Version, but actually it is for citizens. This version is shorter with more graphs, pies and visual effects. You can see the link below. <http://sao.ge/files/auditi/biujetis-broshura-2015.pdf> (<http://sao.ge/files/auditi/biujetis-broshura-2015.pdf>)

Comments: Researcher: Following the link <http://sao.ge/files/auditi/biujetis-broshura-2015.pdf> (<http://sao.ge/files/auditi/biujetis-broshura-2015.pdf>) you can find the "Citizen Version" of "THE STATE AUDIT OFFICE REPORT ON THE GOVERNMENT REPORT "ON THE EXECUTION PROCESS OF THE STATE BUDGET FOR 2015" which is made by State Audit Office and includes results of audit activity regarding "THE STATE AUDIT OFFICE REPORT ON THE GOVERNMENT REPORT "ON THE EXECUTION PROCESS OF THE STATE BUDGET FOR 2015".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The State Audit Office report on the implementation of the state budget the annual report 2015

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: There are several web portals. 1) Ministry of Finance of Georgia (MOF) - <http://mof.ge/4544> (<http://mof.ge/4544>) 2) Treasury of Ministry of Finance of Georgia - <http://treasury.gov.ge/5274> (<http://treasury.gov.ge/5274>) 3) Parliamentary Budget Office - <http://pbo.parliament.ge/reports/core-reports/budget-executi...> (<http://pbo.parliament.ge/reports/core-reports/budget-execution>) 4) State Audit Office - <http://sao.ge/en/> (<http://sao.ge/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: 1) Ministry of Finance of Georgia (MOF) - <http://mof.ge/4544> (<http://mof.ge/4544>) 2) Treasury of Ministry of Finance of Georgia - <http://treasury.gov.ge/5274> (<http://treasury.gov.ge/5274>) 3) Parliamentary Budget Office - <http://pbo.parliament.ge/reports/core-reports/budget-executi...> (<http://pbo.parliament.ge/reports/core-reports/budget-execution>) 4) State Audit Office - <http://sao.ge/en/> (<http://sao.ge/en/>)

Comments: Researcher: 1) Ministry of Finance of Georgia (MOF) - <http://mof.ge/4544> (<http://mof.ge/4544>) contains revenue/expenditure information for the current fiscal year, for multiple years and infographics/visualizations. 2) Treasury of Ministry of Finance of Georgia - <http://treasury.gov.ge/5274> (<http://treasury.gov.ge/5274>) contains revenue/expenditure information for the current fiscal year, for multiple years and infographics/visualizations. 3) Parliamentary Budget Office - <http://pbo.parliament.ge/reports/core-reports/budget-executi...> (<http://pbo.parliament.ge/reports/core-reports/budget-execution>) - contains revenue/expenditure information for the current fiscal year, for multiple years and infographics/visualizations. 4) State Audit Office - <http://sao.ge/en/> (<http://sao.ge/en/>) contains revenue/expenditure information for the current fiscal year and for multiple years.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: 1) Ministry Of Finance of Georgia - <http://mof.ge/4566> (<http://mof.ge/4566>) ; <http://mof.ge/4562> (<http://mof.ge/4562>) 2) Treasury of Ministry Of Finance of Georgia -<http://treasury.gov.ge/5535> (<http://treasury.gov.ge/5535>) 3) Parliamentary Budget Office - <http://pbo.parliament.ge/reports/core-reports> (<http://pbo.parliament.ge/reports/core-reports>)

Comments: Researcher: You can download revenue and expenditure data information from Ministry Of Finance of Georgia, Treasury of Ministry Of Finance of Georgia and Parliamentary Budget Office. Some of them are in Excel file and some of them in PDF Format. For example on the website of MOF you can find data as in PDF as well in excel format, on the website of Treasury and Parliament you can find it in PDF format.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: 1) Ministry of Finance of Georgia - <http://mof.ge/en/4561> (<http://mof.ge/en/4561>) 2) Treasury of Ministry of Finance of Georgia - <http://treasury.gov.ge/4984> (<http://treasury.gov.ge/4984>) 3) Parliamentary Budget Office - <http://pbo.parliament.ge/ge/useful-info/diagrams> (<http://pbo.parliament.ge/ge/useful-info/diagrams>)

Comments: Researcher: On the above mentioned websites you can find graphics, pies and other tools of visualizations.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: 1) Budget Code of Georgia and other several laws - <http://mof.ge/en/4549> (<http://mof.ge/en/4549>) 2) The Law of Georgia on State Audit Office - <http://sao.ge/en/legislation/the-law-of-georgia-on-state-aud...> (<http://sao.ge/en/legislation/the-law-of-georgia-on-state-audit-office>)

Comments: Researcher: 1) Budget Code of Georgia: Article 4 is about Transparency. Articles 41, 57 are about monitoring and auditing. 2)The Law of Georgia on State Audit Office - Articles 6, 17, 24 and 31 are about Monitoring and Auditing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to the Laws mentioned by the researcher there is also an organic law on Economic Liberty which defines the Fiscal Rules of Georgian Budget System.

Researcher response: Indeed, we can add the organic law on Economic Liberty as a third text governing PFM in Georgia <https://matsne.gov.ge/en/document/view/1405264PFM> (<https://matsne.gov.ge/en/document/view/1405264PFM>) in Georgia.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: 1) Law on Requesting Public Information in Electronic Form and Publishing It Proactively - <https://matsne.gov.ge/ka/document/view/2001875> (<https://matsne.gov.ge/ka/document/view/2001875>) 2) General Administrative Code of Georgia - <https://matsne.gov.ge/en/document/view/16270> (<https://matsne.gov.ge/en/document/view/16270>)

Comments: Researcher: 1) General Administrative Code of Georgia - Articles: 10, 12, 27, 28, 30, 35, 36, 37, 38, 40, 41, 42, 47, 48, 49,50 - about access to information. <https://matsne.gov.ge/en/document/view/16270> (<https://matsne.gov.ge/en/document/view/16270>) 2) Law on Requesting Public Information in Electronic Form and Publishing It Proactively - the entire law is about access to information and transparency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1) Law on Requesting Public Information in Electronic Form and Publishing It Proactively <https://matsne.gov.ge/en/document/view/2001875> (<https://matsne.gov.ge/en/document/view/2001875>)

Researcher response: Indeed, we can add the organic law on Economic Liberty as a third text governing PFM in Georgia. <https://matsne.gov.ge/en/document/view/1405264> (<https://matsne.gov.ge/en/document/view/1405264>)

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: Unfortunately information is only in Georgian

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending

Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government)

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: Unfortunately information is only in Georgian

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: Unfortunately it is only in Georgian If you juxtapose example of Classification of the Functions of Government (COFOG) and the information cited below - Expenditures of State Budget of Georgia. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) you will notice that they are almost same. For example: In COFOG there are breakdowns: 07 - Health 07.1 - Medical products, appliances and equipment 07.2 - Outpatient services 07.3 - Hospital services 07.4 - Public health services 07.5 - R&D Health 07.6 - Health n.e.c. In http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) we have almost same breakdowns code: 35 00 - Ministry of Labor, Health and Social Protection of Georgia. Amount of Employees. Costs Salary Increase of Non-financial assets Decrease of Liabilities 35 01 - Management of Programs of Labor, Health and Social protection Amount of Employees. Costs Salary Increase of Non-financial assets Decrease of Liabilities 35 01 01 35 01 02 - and etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.

- b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: All expenditures are in the following economic classifications: 1) Amount of employed people Expenditures 1) Wages and Salaries 2) Use of goods and services 3) Interest 4) Subsidies 5) Grants 6) Social Security Benefits 7) Other expenses 1) Increase of non-financial assets 2) Increase of financial assets 3) Decrease in Liabilities But they are not broken down into more detailed subgroups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Annual Budget Law approves allocations by economic classification which is in line with GFSM 2001. Chapter #6 approves allocations for: Current Expenditure (incl. Compensation of Employees), Increase of Non-Financial Assets, Increase of Financial Assets, Decrease of Liabilities. It should be noted that budget proposals are submitted by the spending units on the most detailed economic classification item (by GFSM 2001) and quarter distributions are approved by the main articles of Expenditure (Compensation of Employees, Goods and Services, Subsidies, interest, grants, Social Spending and other expenses) as well. As for spending, the payments are done on the most detail level of GFSM classification within the budget plans defined by the annual budget according to the rules set by the budget code.

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: All expenditures are in the following economic classifications: 1) Amount of employed people Expenditures 1) Wages and Salaries 2) Use of goods and services 3) Interest 4) Subsidies 5) Grants 6) Social Security Benefits 7) Other expenses 1) Increase of non-financial assets 2) Increase of financial assets 3) Decrease in Liabilities But they are not broken down into more detailed subgroups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Annual Budget Law approves allocations by economic classification which is in line with GFSM 2001. Chapter #6 approves allocations for: Current Expenditure (incl. Compensation of Employees), Increase of Non-Financial Assets, Increase of Financial Assets, Decrease of Liabilities. It should be note that budget proposals are submitted by the spending units on the most detailed economic classification item (by GFSM 2001) and quarter distributions are approved by the main articles of Expenditure (Compensation of Employees, Goods and Services, Subsidies, interest, grants, Social Spending and other expenses) as well. As for spending, the payments are done on the most detail level of GFSM classification within the budget plans defined by the annual budget according to the rules set by the budget code.

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.

- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications) In all cases the expenditures are presented for individual programs.

Comments: Researcher: On the above listed links you can see the State Budget classified by organizations, departments, agencies, but in some cases they are not broken down into enough individual programs. Thus they are not fluently broken down into more detailed subgroups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2017 State Budget Law (also in the previous year budgets) and the Program Budget Annex give an extensive listing of all expenditures for individual programs of the spending units. State Budget is structured by programs. Budgets are broken down into programs and subprograms. In some cases there are spending units which has only one program code in the state budget, they are administrative type of agencies, which means that they do not implement any project or program, but in program budget annex this kind of agencies have their description, outputs and indicators, where the content of each agencies are presented (it should be considered that the answer of the Question N8 is also "a"). So the answer should be the "a". 2017 State Budget Law (Chapter VI) - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf); 2017 State Budget Law (Program Budget Annex) - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/p...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/programuli-29.11.2016.pdf>); 2017 State Budget Law (Annex - State Budget Expenditures structured by implementing agencies) - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/g...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/ganmaxorcieblebi-29.11.2016.pdf>).

Researcher response: We have reviewed the government's response and have concluded that the answer to this question should be "a". Indeed, while not all sub-programmes are included in the documentation, expenditures are presented at the programme level for all expenditure.

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/en/4563> (<http://mof.ge/en/4563>) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) (Functional and Economic classifications present 2017, 2016 and 2015 years data) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative classification presents only 2017 data)

Comments: Researcher: In case of functional and economic classifications' expenditures are presented for 2015, 2016 and 2017 years. For administrative classification's there is only 2017 year data. But multi-year period (at least two-years beyond the budget year) for 2018, 2019 data is not presented here. Multi-year expenditure estimates for 2018, 2019, 2020 are presented by all three expenditure classifications only for 10 affairs, which show the distribution of 90-95% of the expenditures. There can be missed some non-relevant information. See the link below for the third version of EBP called "Expected Results and Indicators of the Programs" http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) and for the first version of EBP same document called "Expected Results and Indicators of the Programs" <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/programuli.pdf>) All the documents presented above, show by year 2017, 2018, 2019, 2020, 1) How much money is going to be spent in each year, 2) Who is responsible on the project's implementation and 3) What is the purpose of the project. Underline once more, this information involves around 90%-95% of the expenditures. So here answer can be "a" not "b" because the information by all three classifications are presented. 1) pg: 2; 38-39; 68-69; 100-101; 164-165; 194-197; 221; 228-230; 245; 255; 273; 277 The following pages of the document "Expected result and Indicators of the programs" (which is the third version of EBP - 2017 Budget project/proposal) - show information by programs and projects for 2017, 2018, 2019 and 2020 years. For each programs and projects estimates are presented by economic classifications (what the money is spent on each year). 2) pg: 3-37; 40-67; 70-99; 102-163; 165-193; 197-220; 221-227; 230-244; 245-254; 255-272; 273-276; 277-299; These pages of EBP (said document) show following information: Who is responsible - who spends the money for each program and project-administrative classification; what is the purpose of the program/project - functional classification; description of the

program/projects; expected results of the program/projects and assessment indicators; For administrative and functional classifications the information is not presented for any specific years. This information is narrative type and theoretically applies for 2017, 2018, 2019 and 2020 years as well. The said documents (third version and first version of EBP) indeed published before the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After IBP review, this score is changed from 'a' to 'b' after noting that the documents cited present expenditures by administrative and program classifications, but not by functional or economic classifications. Economic classifications are included in the BDD supporting document of the EBP (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf)). But due to the lack of multi-year estimates for functional classifications, the score should be 'b'.

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Third version of EBP 2017 "Expected Results and Indicators of the Programs" http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) and for the first version of EBP same document called "Expected Results and Indicators of the Programs" <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/programuli.pdf>) BDD third version- http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf BDD first version - <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/BDD_gadamushavebuli_I_2017-2020qveyn.PDF)

Comments: Researcher: Multi-year expenditure estimates for 2018, 2019, 2020 are presented in the third version of EBP 2017 document, called "Expected Results and Indicators of the Programs" http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) and in the first version of EBP 2017 same document called "Expected Results and Indicators of the Programs" <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/programuli.pdf>) All the documents presented above, show information about expenditures by programs and projects and by years 2017, 2018, 2019, 2020. Also BDD of EBP 2017 - first version (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/BDD_gadamushavebuli_I_2017-2020qveyn.PDF)) and third version of BDD of EBP 2017- http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) present information about expenditures by programs and projects pg: 62-65; 136-146 Thus on this question answer is "a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 4: Revenues of State Budget 2017. pg 4. Graph 2.

Comments: Researcher: On above mentioned graph is presented following taxes: 1) Income Tax 2) VAT 3) Profit Tax 4) Excise Tax 5) Import Tax 6) Other taxes (which are not broken down into detailed subgroups)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4.

Comments: Researcher: Generally on the above mentioned link you will find information about grants, property income, sales of government-produced goods and services and many others, but article 6: Other revenues of State Budget 2017., pg 7,8. graph 4, contains part "other non - classified revenues". that's why the answer on this question is b.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Georgian legislation (Order of the Minister of Finance #672) defines Revenue Classification based on the GFSM 2001 standard, "Miscellaneous and unidentified revenue" is an item defined by the GFSM 2001 and is a very common practice of accounting to put certain items under not-classified group.

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 4: Revenues of State Budget 2017. pg 4. Graph 2. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators-Basic Scenario Appendix - 1.3. pg.4.

Comments: Researcher: in case of (1) link All the data is for 2015, 2016 and 2017 years. In case of (2) link Basic Economic and Financial Indicators-Basic Scenario Appendix - 1.3. pg.4. Information presented here consists data for multiple 2013-2020 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Grants" as well "Other Revenues" for 2015, 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years, but they are not broken down into more subgroups: VAT, income tax and etc. You can see below document: ``Basic Economic and Financial Indicators (Basic scenario)"- appendix 1, and appendix 1.3. pg 1 and 4. There is some information by years 2017, 2018, 2019 and 2020, but very little. There is information about taxes-which are broken down into direct and indirect taxes, social deposits, grants and other incomes. All these information is not broken down into more detailed subgroups. See below 1) Third version of EBP - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_1-BDD.pdf) 2) First version of EBP - <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/2017%20BD%20Tables%20sen%2011_1%20BDDsabaziso%20scenari.pdf) Thus answer here can be as "d" as well "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Revenue estimates are presented in the Macro-Fiscal projections table of the 2017-2020 BDD Document. The revenue projections are broken down by the following categories: Taxes (separately showing both direct and indirect taxes), grants and other revenues. Thus the total amount of projections are defined by the major types of revenues, and more than 90% of revenues is further defined as per direct and indirect taxes.

IBP comment: Thank you to the reviewer - however, since tax revenues are not broken down into individual, specific sources of tax, this score remains 'c'.

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) State Debt Graph 1: The central government's total debt burden at the end of the 31 October. pg 3,4. Graph 2: The interest payments on the outstanding debt for the budget year. pg 5,6. Graph 3: The amount of net new borrowing required during the budget year. pg 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) State Debt Graph 2: The interest payments on the outstanding debt for the budget year. pg 2,5,6. (pg 2 indicates roughly maturity profile) Graph 3: The amount of net new borrowing required during the budget year. pg 7(Also indicates how much is domestic and how much is external debt) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/D... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/DSA-Final.pdf) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/D... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/DSA-Final.pdf) Sustainability of State Debt for 2017-2024 pg- 2,3,4. 3) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators Appendix 1.1 pg 1 and Appendix 1.2 pg 2. Present Interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators (Basic Scenario). Appendix 1. pg.1. Graph 1.
Comments: Researcher: Forecasts for 2017-2020 years 1)Nominal GDP level; 2)Inflation rate; 3)Real GDP growth; and 4)Interest rates are presented on the above mentioned links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF (Ministry of Finance of Georgia) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) Macroeconomic Impact Analysis on Fiscal Sector 2016 - 2020. Chart 5. Analysis of Macroeconomic Scenarios. pg 9. Chart 6. Impact of different macroeconomic assumptions on the Budget. pg 10,11,12.

Comments: Researcher: In the document linked above is presented how different assumptions of 1) inflation rate; 2) real GDP growth; and 3) interest rates Impact on expenditures, revenue, and budget deficit. Thus, debt is excluded.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2017 state budget package includes a separate document on Debt Sustainability Analysis 2017-2020 (<http://www.mof.ge/images/File/biujetis-kanoni2017/damtkicebu...> (<http://www.mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/DSA-Final.pdf>)) together with the above mentioned Macroeconomic Impact Analysis on Fiscal Sector. The DSA gives information about the estimates of debt level in different scenarios of shocks, such as exchange rate, GDP growth, interest rate and primary deficit, as well as combined shock. Debt Sustainability Analysis can be seen: <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/D...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/DSA-Final.pdf>). As for the above mentioned document "Macroeconomic Impact Analysis on Fiscal Sector" this document includes analysis of certain areas on contingent liabilities besides the risks arising for changes in macro parameters. Areas covered are contingent liabilities related to the Stated Owned enterprises and PPP's. So the coverage of the document is broader than just scenario analysis and the answer should be "a". The government is supported by IMF technical assistance in preparing the Fiscal Risks statement and the process of further developing this document is part of the on-going PFM Agenda. <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/S...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/SFR-2016-Total-bind.pdf>). p. 13-40

Researcher response: We have reviewed the government's response and analyzed the documents and have changed the score to "a".

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MOF (Ministry of Finance of Georgia) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) Clarification note pg 1-5; 8-11.

Comments: Researcher: Presents information for the budget year 2017. 2017 Executive's Budget Proposal with its supporting budget documentation (see documents cited above for the third version of EBP) present information for the budget year that shows how main, basic new policy proposals, as distinct from existing policies, affect expenditures. There is missed some information, but they are minor importance, almost irrelevant. Thus here answer can be as "a" as well "c". The same document (Clarification Note) for the first version of EBP see below: <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/ganmartebiti-2017-biujeti.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct link to the third version of the Clarification Note is http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdfAfter) reviewing both the first and third versions of the clarification note, this score is revised from 'a' to 'c'. The first version says there are no new policy proposals. The third version states new policy proposals, but only has an estimate of aggregate expenditure decreases as a result of these changes as a percentage of GDP, and not individual policy proposal impacts on expenditures.

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF (Ministry of Finance of Georgia) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) Clarification note pg 1-7.

Comments: Researcher: From 1 January 2017 Georgia implemented many changes in ``Tax Code of Georgia''. Increased excise on different products, such as oil, cigarettes, and etc. Also enacted new system of profit tax. The main information about these changes is presented in the document cited above-Clarification note (Third version of EBP). More or less there is written as in nominal terms what effect these changes will have on the economy and especially on revenues as well is presented further narrative discussions in the same document. How deep these explanations are is another point, but for most of the new policy proposals, for basic changes information is presented. The link cited above is third version of EBP. These information is not presented in the first version of EBP's Clarification Note, see the link below: <http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-n...> (<http://mof.ge/images/File/biujetis-kanoni2017/biujeti-2017-new/ganmartebiti-2017-biujeti.pdf>) Thus, if you take into account the third version of EBP answer can be "a" or "c". But if you take into account the first version of EBP the answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Note that the correct link to the third version of the Clarification Note is http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) This clarification note does note both new tax policies and their estimated impact on revenues, therefore the score is 'a'.

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/en/4563> (<http://mof.ge/en/4563>) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) (Functional and Economic classifications present 2017, 2016 and 2015 years data) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative classification presents only 2017 data)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Chapter III of the 2017 Draft Law of Georgia (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf)) provides information on expenditures for BY-1, -2 according to economic and functional classification. Chapter VI of the 2017 EBP of Georgia (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf)) presents expenditures for BY-1, -2 according to administrative/program and economic classification. Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) In addition, it should be considered that 2015 OBS score was "a" and the practice of allocating expenditure per program budget classification rather than administrative classification has not changed since then.

IBP comment: After an IBP review, there is an agreement with the reviewers comments that administrative classifications are presented for BY-1 and -2 in Chapter VI, and the score is revised from 'b' to 'a'.

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.

- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) 3) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications) In all cases the expenditures are presented for individual programs.

Comments: Researcher: In case of (1) and (2) links information is presented for 2017, 2015 and for 2016 years. In case of (3) link information is presented for 2017 year only. That's why the answer here is b.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) In addition, it should be considered that 2015 OBS score was "a" and the practice of allocating expenditure per program budget classification rather than administrative classification has not changed since then. At the same time 2017 State Budget presents the information about allocation projections of the programs for 2017. 2017 Program Budget Annex presents the information about budgets of the programs for the next and +3 years, (including state budget funds and own revenues). 2017 State Budget Law (Program Budget Annex) - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/p...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/programuli-29.11.2016.pdf>); 2017 State Budget Law (Chapter VI) - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf); The answer should be "a".

Researcher response: We have reviewed the government representative's arguments and have changed the score to "a". Indeed, information is presented for 2017, 2015 and for 2016 fiscal years.

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2)

Comments: Researcher: In all above indicated cases 2015 data are in factual terms.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/en/4563> (<http://mof.ge/en/4563>) 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) (Functional and Economic classifications present 2017, 2016 and 2015 years data) 3) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative classification presents only 2017 data)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2017 State Budget chapter III (Functional Classification) present estimates of expenditure for 2 years prior to the budget year - <http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/TAVI_III.pdf) ; 2017 State Budget chapter VI (Economic and program/administrative Classification) present estimates of expenditure for 2 years prior to the budget year - <http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/TAVI_VI.pdf) ; according to the GFS 2001 Classification and the Budget Code of Georgia, Budget Classification covers revenue classification, economic, functional and program classification. Program Classification is a set of priorities, programs/sub-programs and is defined within the Budget. Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) In addition, it should be considered that 2015 OBS score was "a" and the practice of allocating expenditure per program budget classification rather than administrative classification has not changed since then.

IBP comment: After an IBP review, there is an agreement with the reviewers comments that administrative classifications are presented for BY-1 and -2 in Chapter VI, and the score is revised from 'b' to 'a'.

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) 3) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications) In all cases the expenditures are presented for individual programs.

Comments: Researcher: In case of (1) and (2) links information is presented for 2017, 2015 and for 2016 years. In case of (3) link information is presented for 2017 year only. That's why the answer here is b.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2017 State Budget chapter III (Functional Classification) present expenditure for 2 years prior to the budget year - <http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/TAVI_III.pdf) ; 2017 State Budget chapter VI (Economic and program/administrative Classification) present estimates of expenditure for 2 years prior to the budget year - <http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkebuli/TAVI_VI.pdf) ; according to the GFS 2001 Classification and the Budget Code of Georgia, Budget Classification covers revenue classification, economic, functional and

program classification. Program Classification is a set of priorities, programs/sub-programs and is defined within the Budget. Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) In addition, it should be considered that 2015 OBS score was "a" and the practice of allocating expenditure per program budget classification rather than administrative classification has not changed since then.

Researcher response: If the information is present in any of the documents included in the EBP package, the score "a" is appropriate. We have reviewed the government's response and decided that "a" is an appropriate reply.

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) (Functional and Economic classifications 1) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classifications 2) 3) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmaxorcieleblebi-29.11.2016.pdf) (Administrative, Economic and Functional classifications)

Comments: Researcher: In case of (1) and (2) links information is presented for 2017, 2015 (factual data) and for 2016 years. In case of (3) link information is presented for 2017 year only.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the case of (1) and (2) the factual data is presented for the year 2015, the forecast/plan is presented for the year 2016 and the projection for the year 2017

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 4: Revenues of State Budget 2017. pg 4. Graph 2. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators-Basic Scenario Appendix - 1.3. pg.4.

Comments: Researcher: In case of (1) link All the data is for 2015, 2016 and 2017 years. In case of (2) link Basic Economic and Financial Indicators-Basic Scenario Appendix - 1.3. pg.4. Information presented here consists data for multiple 2013-2020 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Grants" as well "Other Revenues" for 2015, 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Grants" as well "Other Revenues" for 2015 (factual), 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years. In this case data for 2013, 2014, 2015 is in factual value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...>

(http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Tax revenues", "Grants" as well "Other Revenues" for 2015 (factual), 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years. In this case data for 2013, 2014, 2015 is in factual value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Tax revenues", "Grants" as well "Other Revenues" for 2015 (factual), 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years. In this case data for 2013, 2014, 2015 is in factual value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Revenues of Executive's Budget Proposal. Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Tax revenues", "Grants" as well "Other Revenues" for 2015 (factual), 2016 (planned) and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years. In this case data for 2013, 2014, 2015 is in factual value. 2016 is already planned/forecast value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and financial Indicators (Basic Scenario). pg 4. Appendix 1.3. pg 1. Appendix 1.1. 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) State Debt pg.1 3) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/D...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/DSA-Final.pdf>) Debt sustainability Analysis

Comments: Researcher: Appendix 1.3. shows total debt outstanding at the end of BY-1, interest payments on the debt, amount of net new borrowing required during BY-1 and whether it is domestic or external debt for 2013-2020 years. Appendix 1.1. shows interest rates on the debt instruments for 2013-2020 years. State Debt pg.1 shows maturity profile for the debt of 2016 year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and financial Indicators (Basic Scenario). pg 4. Appendix 1.3. pg 1. Appendix 1.1. 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) State Debt pg.1 3) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/D...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/DSA-Final.pdf>) Debt sustainability Analysis

Comments: Researcher: The most recent year presented for which the debt figures reflect actual outcomes is 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) MOF In EBP we have 1)State Budget 2)Central Budget 3)Consolidate Budget 4) Budget of a Legal Entity of Public or Private Law (LEPLs)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Georgia does not have extra budgetary funds

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Budget system of Georgia does not recognize extra-budgetary funds. Please refer to the Principles of Budget System (article 4) defined by the budget code (<https://www.matsne.gov.ge/ka/document/view/91006> (<https://www.matsne.gov.ge/ka/document/view/91006>)). So, the answer of the question should be "e - Not applicable".

Researcher response: The Partnership Fund was established in 2011, and it co-invests medium to large-scale projects across Georgia. While the Georgian legislation does not recognize the existence of extra-budgetary funds, the Partnership Fund by its essence and elements is an extra-budgetary fund. For that reason and for cross-country comparison, "d" is the appropriate response.

IBP comment: Based on an IBP review, and following the researcher's comments, the Partnership Fund fits the description of an extra-budgetary fund, and has been previously classified as such in a World Bank Public Expenditure Review (2014). See <http://documents.worldbank.org/curated/en/779561468275119198...> (<http://documents.worldbank.org/curated/en/779561468275119198/pdf/781430GE0v10RE0Box0385291B00PUBLICO.pdf>) (p. xi) However, the Fiscal Sector Macroeconomic Risk Analysis includes a description of the Partnership Fund and basic information on profit, operating margins, and more, but does not include core information on estimates of income or expenditures. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) (p. 22-23) The score for this indicator is therefore revised from 'd' to 'c'.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: MOF - <http://mof.ge/4995> (<http://mof.ge/4995>) Programs, activities and expenditures in the scope of Central Government's Budget 2017-
http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/c... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/centraluri-29.11.2016.pdf)

Comments: Researcher: The document cited above presents information about Central Government's Finances. We don't have extra-budgetary funds, thus social security funds are included in budgetary funds and not in extra budgetary fund. All the funds that can be included in extra budgetary fund are included in the budget. Thus, I deemed that the information cited above is itself consolidated. But given this information, if you think that the answer must be "b" I will change it.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There does not exist extra budgetary funds in Georgia

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Budget system of Georgia does not recognize extra-budgetary funds. Please refer to the Principles of Budget System (article 4) defined by the budget code (<https://www.matsne.gov.ge/ka/document/view/91006> (<https://www.matsne.gov.ge/ka/document/view/91006>)). So, the answer of the question should be "e - Not applicable".

Researcher response: See question 33.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Georgia we have Equalizing, Targeted, Special and Capital Transfers. in EBP and its supporting documents you can see the following information 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/c... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/centraluri-29.11.2016.pdf) pg 47. code 6004- Transfers for Autonomous Republic and Local Authority (only data) 2) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) - pg 9. Transfers for Local Authority (provides only data). 3) Chapter 7. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VII.pdf) - Whole chapter is about Transfers for Local Authority and Autonomous Republic (provides as data as well narrative discussion)

Comments: Researcher: In Georgia we have : 1) Equalizing Transfer – funds allocated from the State Budget to a Local Budget for the execution of its authority in line with the equation defined in the present Code, use of which are independently defined by the local authority; 2) Targeted Transfer – funds received from the State Budget and/or Autonomous Republican Budget in the form of a financial support by the local authority budget for the execution of the delegated authority; 3) Special Transfer – financial support rendered by and between the state, autonomous republican and local budgets for the mitigation of natural disasters, environmental and other calamities, hostilities, epidemics and other emergency situations (liquidation of losses) as well as for the execution of other measures; 4) Capital Transfer – financial support rendered by and between the state, autonomous republican and local authority budgets for the implementation of capital projects, which is related to the increase of non-financial assets of the beneficiary of such transfer;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Chapter 5. Priorities and Programs of State Budget http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_V.pdf) In this chapter you can see the description of expenditures, which indicates which code of expenditure serves what and who exactly. Sometimes there is emphasis on age, sometimes on income. This paper is only a narrative type and doesn't include data of expenditures.

Comments: Researcher: As I have already mentioned in chapter 5 you can see the description of expenditures, which indicates which code of expenditure serves what and who exactly. Sometimes there is emphasis on age, sometimes on income, but in a very weak style. Thus, there is given the information you are requiring in this question, but this information is very poor.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Alternative displays of expenditures are not presented and are not illustrating financial impact of policies on different citizen groups

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the traditional classification grouping the 2017 State Budget Law Chapter #5 and Program Budget Annex include information about programs and subprograms, outputs/outcomes and performance measurement indicators, as well as financing projection in medium term group under the 12 Priority areas (e.g. Health and Social Protection, Defense and etc) defined by the BDD Document. So the budget and it's annex give full picture of budget spending not only through the Spending Units but through the Sector areas as well.

Researcher response: We agree that the documentation does not include a link between expenditures and gender, age or income, hence the 'd' score is appropriate.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/S... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/SFR-2016-Total-bind.pdf) Chapter 7. pg 13. Public Corporations. There is analyze of Public Corporations, but it misses information about transfers for 2017. Thus, answer here is "d"-No.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The transfers to public corporations is done through National Agency for State Property Management, which is under the Ministry of Economic Development of Georgia. Generally, 2017 reflects expenditures in the program spending, which means that transfers to public corporations (if applicable) are made under a specific program. Similarly to the previous round of survey, there are no direct budgetary transfers to public corporations, and only insignificant means transferred pertain to staffing and administrative costs. Therefore, answer "e" should be selected. In 2015 OBS the score was also "e" and the practice has not deteriorated since then. In addition to this the annex which describes the Risk assessment on fiscal sector in 2017 also has the information about the SOEs, as part of the analysis of risks arising from Contingent Liabilities and their financial positions are also represented.

Researcher response: We agree that the transfers to public corporations is done through National Agency for State Property Management, which is under the Ministry of Economic Development of Georgia. There are no direct budgetary transfers to public corporations, and only insignificant means transferred pertain to staffing and administrative costs. Therefore, answer "e" is selected.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) There is weak "A statement of purpose/policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?)" for the program "Relieving Banking Credits".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Comment by the researcher is not really related to Quasi-Fiscal Activities. The program mentioned "banking credit relieving mechanism" is actually a direct subsidy to the banks clients of which engage voluntarily in the process of shifting foreign currency credits (up to certain limit) into national currency credits and the process of shifting was closed within a month after it was opened. As for quasi-fiscal activities, the annex of Analysis of Macroeconomic Risks to the Fiscal Sector has a separate paragraph which defines the Government position to start collecting necessary information to do the accurate analysis of existing quasi-fiscal activities thus at the time being there is no document covering this issue and we would suggest having the score "D" as it was in the 2015 review.

Researcher response: We agree with the government's comment and changed the score to "d".

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 1) Balance of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_I.pdf) pg 2,3. consists (1) A listing of the financial assets; and (2) An estimate of their value. 2) Chapter 4. - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_IV.pdf) .pg.5. Consists (1) A listing of the financial assets; and (2) An estimate of their value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1) Balance Sheet of State Budget - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_I.pdf) pg 1. 2) Expenditures and Non financial assets of State Budget (In functional classification) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_III.pdf) pg 9-18.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Based on an IBP review of the citations, , because the documents cited only describe a 'change in non-financial assets' – increase and decrease - and not their total value (stock value) this question is revised from 'b' to 'c'

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) MOF See EBP and its supporting documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After IBP's review, this response remains 'e'. A 2012 Public Expenditure review found that the government had resolved most arrears in pensions (see <http://documents.worldbank.org/curated/en/629131468031560823...> (<http://documents.worldbank.org/curated/en/629131468031560823/pdf/NonAsciiFileName0.pdf>) p. 22), and a 2013 PEFA scored Georgia as 'A' for having less than 2% of payment arrears and a robust monitoring system for arrears in the Treasury.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) MOF See EBP and its supporting documents

Comments: Researcher: Generally Georgia has contingent liabilities, but in the EBP 2017 there is written nothing about it. Only in chapter 8 - Regulatory Norms, http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VIII.pdf) article 18, pg 1. There is written that "The government created Government's Reserve fund with the amount of 40 mln GEL for contingent liabilities." In Chapter 6 -http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_VI.pdf) pg 35, is written how much money is allotted for the Government Reserve Fund for 2017 and In BDD Document - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 55 is written how much money from reserve fund was allotted in 2015. That's all. Accordingly, from my point of view here answer mostly is "d", but if you think that here answer must be "c", ok I will change it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: EBP 2017 includes statement of fiscal risks with extensive information on fiscal risks emanating from the public corporations. The statement includes discussion of certain area of contingent liabilities. Document presents total liabilities of SOEs including the status of their on-lent loans (SFR covers separate discussion of eleven big SOEs including the Partnership Fund). Contingent liabilities related to PPAs (Power Purchase Agreements), loan guarantees and comfort letters are discussed in details. The SFR discloses the magnitude of the fiscal risks and assesses the likelihood of their materialization <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/S...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/SFR-2016-Total-bind.pdf>) p. 13-40 As for the Government Reserve fund mentioned by the researcher, this is a fund (contingency vote) accumulated for unforeseen events and the limit of these reserves funds amount is set by the budget code of Georgia and it should not be more than 2% of the total annual budget.

Researcher response: We agree and the score is "c".

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) MOF See EBP and its supporting documents

Comments: Researcher: We make assumptions and forecasts - "Basic Economic and Financial indicators" as for Basic scenario, Optimistic Scenario and Pessimistic Scenario but they cover 2013 - 2020 years only and not at least 10 years. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/2017-BD-Tables-sen-16_1-BDD.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: EBP 2017 includes Debt Sustainability Analysis as supporting document, which covers projections of the government's future liabilities and the sustainability of its finances over the 8 years. It includes the macroeconomic assumptions and sensitivity analysis under various scenarios assuming different types of shocks, such as real interest rate, real GDP, primary balance, exchange rate and combined shock.

http://www.mof.ge/images/File/biujetis-kanoni2017/III_wardge... (http://www.mof.ge/images/File/biujetis-kanoni2017/III_wardgena/DSA-Final.pdf)

Researcher response: The document provided by the government's representative was not part of the initial EBP package; the 2017-2024 debt sustainability analysis was provided, when in reality the 2016-2020 debt sustainability analysis was published with the initial EBP package. Nevertheless, we agree that the score for this questions should be "c".

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 1) Balance of State Budget - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_I.pdf (Last column shows donor assistance) 2) Expenditures of State Budget and Non-Financial Assets and their Functional Classifications - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_I.pdf (Last column shows donor assistance) 3) Expenditures of State Budget - <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf) pg. 36. Code 6012. 4) BDD 2017-2020. <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/B...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/BDD-gadamushavebuli.pdf>) pg. 31, 66, 80. There is some narrative discussion about donors, but the information is poor. 5) State Debt of Georgia. - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/v... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/vali.pdf) pg 7. There is only graph of donors, but there is no narrative discussion.

Comments: Researcher: 3) The mistake was in the third link pg is 34, except 36, and code is 62 12, except 6012. 4) This is the link for BDD. The above cited link had some problem and I couldn't open it also. http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) pg 1, 3-10. Presents 1) statement of purpose or policy rationale; 2) A listing of the intended beneficiaries; and 3) estimate of the revenue foregone. about new taxes, but not for existing taxes. 2) BDD 2017-2020,

http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 3-16, 59-80. Presents sort of statement of purpose, but it is poor.

Comments: Researcher: Links above present information mostly on new taxes, but core information regarding existing taxes is poor. That's why the answer is "c"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Actually we are in the process of making a plan how to compile accurate information and disclose the existing tax expenditures but at the time being this is not a part of the budget package.

Researcher response: We have reviewed the documents and agree with the government reviewer that the tax expenditures are not provided. The score was changed to "d".

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) pg. 1-3, There is some information about revenues, but they are very poor.

Comments: Researcher: There is almost no information about revenue allocation in the way that it doesn't indicate which revenue is for what purposes. Their is information about revenues and tax revenues, as I have cited in the previous questions but, there is no broken down which revenues are from a tax on fuel, from tax on cigarette or from what sources. Yes, the document estimates revenues based on its sources, as tax revenues, excise, VAT, tax on import and etc. But revenues are not narrowed down on fuel and cigarette level. Generally there is indicated for sure the amount of Government Reserve Funds, President Reserve Funds and etc, but as it is written in the description above "earmarked revenues, are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads)" on that level revenues are not broken down. That's why here I wrote answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Budget Code of Georgia (<https://www.matsne.gov.ge/ka/document/view/91006> (<https://www.matsne.gov.ge/ka/document/view/91006>)) defines principles of the budget system of Georgia (article 4). One of those principles is the principal of Universality (paragraph "f") which says that: All revenues should be directed to financing of the allocations of the budget, it is NOT ALLOWED to have EARMARKED REVENUES and the only exception to this rule defined by this law is donor financing (investment projects) Thus the ONLY TYPE of EARMARKED REVENUES collected in Georgia is funding from donors. The 2017 EBP provides detailed information on the assistance from foreign donors, and the individual programs and projects that they are dedicated to. Other than that, earmarked taxes and revenues are not collected in Georgia. The answer should be "a" as it was in 2015 review as ALL THE ALLOWED EARMARKED REVENUES ARE DEFINED or "e" as the legislation of Georgia doesn't allow earmarked revenues besides those exceptions described above. Source: Draft Law of Georgia on the 2017 State Budget of Georgia, Chapter II, Article 5, available here:

http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_II.pdf) Draft Law of Georgia on the 2017 State Budget of Georgia, Chapter IV http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T...

(http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_IV.pdf). P.S. The researcher's comment "There is almost no information about revenue allocation in the way that it doesn't indicate which revenue is for what purposes" is against the rules set by the legislation.

Researcher response: We agree with the government's response and amend the score to 'a'.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) Shows only how proposed budget (a new proposal) is linked to government's policy goals for the budget year 2017? 2) BDD 2017-2020, http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf)

Comments: Researcher: Executive's Budget Proposal and its supporting budget documentation present information on how the proposed budget (new proposals) is linked to government's policy goals for the budget year 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Clarification Note - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/g... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/ganmartebiti.pdf) Shows only how proposed budget (a new proposal) is linked to government's policy goals for the budget year 2017? 2) BDD 2017-2020, http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf)

Comments: Researcher: Executive's Budget Proposal and its supporting budget documentation present information on how the proposed budget (new proposals) is linked to government's policy goals for the budget year 2017-2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) There is no any information about nonfinancial data on inputs to be acquired for at least the budget year.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: Chapter V of the EBP as well as the Program Budget Annex, which is the supporting document to the EBP provide narrative discussion on individual programs. Budget approves number of staff needed to implement the programs. 2017 Draft state budget, chapter V http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/TAVI_V.pdf) program budget annex - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) BDD 2017-2020 - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf); In addition, it should be considered that 2015 OBS score was "C" and the practice was not changed since then.

Researcher response: We have reviewed and discussed the documents and have come to the conclusion that the narrative content of the individual programme activities can be considered as non-financial data, hence score is "c".

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) - EBP and its supporting documents Expected Outcomes and Indicators of State Budget 2017 - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf)

Comments: Researcher: Above mentioned link consists some information about outcomes/outputs/results for 10 Administrative Units and programs of State Budget 2017.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: Georgia has moved to program based budgeting since 2012, the budget allocations are defined per Spending Units and Programs/Subprograms implemented by the Spending units (in case of the spending units which have only administrative functions they might not have programs). Budget package includes separate annex for programs in order to present OUTPUTS/OUTCOMES AND PERFORMANCE MEASUREMENT INDICATORS, MID-TERM FINANCING, PROGRAMS ARE GROUPED UNDER 12 GOVERNMENT PRIORITIES. In 2015 Program Budget Methodology has been updated and broader indicator system is provided such as: BASELINE and TARGET INDICATORS, POSSIBLE RISKS and POSSIBLE DEVIATION for each program/subprogram of the State Budget. Program Budget Annex of 2016 and 2017 state budget has been prepared according to the updated methodology and provides more detailed and qualitative information about all programs/sub-programs of the state budget. It should be considered that 2015 OBS score was "A", SINCE THEN WE HAD MAJOR UPDATE OF THE METHODOLOGY AND THE PRACTICE and not capturing the improvements of the quality of this annex and even deteriorating the result from "A" to "C" doesn't depict the reality.

Researcher response: We have reviewed the document and the score is "a".

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) - EBP and its supporting documents Expected Outcomes and Indicators of State Budget 2017 - http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf)

Comments: Researcher: Above mentioned link consists some information about outcomes/outputs/results and performance targets for 10 Administrative Units and programs of State Budget 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://mof.ge/4995> (<http://mof.ge/4995>) - EBP and its supporting documents 1) Expected Outcomes and Indicators of State Budget 2017 - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf) pg 1-37, "Availability of Effective health Care and Social Insurance".

Comments: Researcher: Link (1) consists information only for new proposals/for 2017 years. That's why the answer here is c.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 2017 EBP Chapter V provides a detailed narrative discussion regarding all programs, and among them identifies the programs that will directly affect the most impoverished populations. Such programs include social welfare, healthcare, education, and others. Program Budget Annex presents expenditure estimates for these programs for BY+3, along with an additional narrative discussion. The answer should be "b". In addition, it should be considered that 2015 OBS score was "b". Chapter V - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_V.pdf) Program Budget Annex - http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/p... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/programuli-29.11.2016.pdf)

Researcher response: We agree that the score here should be 'b'.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budgetary Calendar - <http://mof.ge/en/4551> (<http://mof.ge/en/4551>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BDD-Basic Data and Directions (Third Edition- Uploaded with third edition of EBP, which is the last version of EBP before EB)) http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg. 49. graph 1. presents macroeconomic forecast 2013-2020 for 1) nominal GDP level; 2) inflation rate; 3) real GDP growth; and

Comments: Researcher: Thus, BDD excludes information about Interest Rates. That's why here answer is "c"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please besides the above mentioned documents refer to the forecasts of main economic and financial indicators in the provided BD Tables . It covers projections of all variables from the National Accounts, State Budget, Balance of Payments, Depository Corporations and the National Bank. BD Tables can be seen following the link: http://www.mof.ge/images/File/BDD/2017_BD_Tables_sen_06_1BDD... (http://www.mof.ge/images/File/BDD/2017_BD_Tables_sen_06_1BDD.pdf)

Researcher response: We have reviewed the government's response and found that the tables were part of the PBS. Hence the score is "a".

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BDD-Basic Data and Directions (Third Edition- Uploaded with third edition of EBP, which is the last version of EBP before EB)) http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 60. Graph-Basic Data of the Budget. Also pg 59-70

Comments: Researcher: pg 60 present estimate of total expenditures and data is for 2015-2020 years. pg 59-70 present a discussion of expenditure policies and priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BDD-Basic Data and Directions (Third Edition- Uploaded with third edition of EBP, which is the last version of EBP before EB) http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 60. Graph-Basic Data of the Budget. Also pg 59-70

Comments: Researcher: pg 60 present estimate of total revenue and data is for 2015-2020 years. pg 59-70 present a discussion of revenue policies and priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BDD-Basic Data and Directions (Third Edition- Uploaded with third edition of EBP, which is the last version of EBP before EB) http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 60. Graph-Basic Data of the Budget.

Comments: Researcher: BDD document presents only - the amount of net new borrowing needed in the upcoming budget year 2017. It excludes the rest of the information: The central government's total debt burden at the end of the upcoming budget year; and The interest payments on the outstanding debt for the upcoming budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: http://www.mof.ge/images/File/BDD/2017_BD_Tables_sen_06_1BDD...

(http://www.mof.ge/images/File/BDD/2017_BD_Tables_sen_06_1BDD.pdf) Table of Macro-Fiscal parameters submitted to the Government as part of the Pre-Budget Statement includes information about the Government debt total amount compared to GDP (annex 1.1), interest payments projection both for domestic and foreign borrowing (annex 1.3) and new borrowing both domestic and foreign (annex 1.3). All this information is provided for the 3 years before the current year, expected amount for the current year and projections for the coming 4 years.

Researcher response: We reviewed the documents and the answer is "a".

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: BDD-Basic Data and Directions (Third Edition- Uploaded with third edition of EBP, which is the last version of EBP before EB) http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/B... (http://mof.ge/images/File/bijetis-kanoni2017/III_wardgena/BDD-gadamushavebuli-I%20-2017-2020-29.11.2016-002.pdf) pg 60. Graph-Basic Data of the Budget.

Comments: Researcher: Data presents figures of 2015-2020 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/en/4563> (<http://mof.ge/en/4563>) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) (Functional and Economic classifications present 2017, 2016 and 2015 years data) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/g...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/ganmaxorcieblebi-29.11.2016.pdf>) (Administrative classification presents only 2017 data)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Finance of Georgia (MOF) <http://mof.ge/4562> (<http://mof.ge/4562>) (State Budget Information) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf) (Functional and Economic classifications 1) http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/T... (http://mof.ge/images/File/biujetis-kanoni2017/III_wardgena/TAVI_III.pdf) (Functional and Economic classification 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/g...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/ganmaxorcieblebi-29.11.2016.pdf>) (Administrative classification) (Administrative, Economic and Functional classifications) In all cases the expenditures are presented for individual programs.

Comments: Researcher: On the above listed links you can see the State Budget classified by organizations, departments, agencies, but in some cases they are not broken down into enough individual programs. Thus they are not fluently broken down into more detailed subgroups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) Chapter VI of the EBP presents all expenditures by individual programs. <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_VI.pdf) In addition, 2015 OBS score is "A" and the practice has not changed since then

Researcher response: We agree with the government's response and change the score to 'a'.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_II.pdf) Revenues of Enacted Budget. Tax Revenue Article 4: Revenues of State Budget 2017. pg 4. Graph 2. Non-Tax Revenues Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators-Basic Scenario Appendix - 1.3. pg.4.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF 1) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/T...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/TAVI_II.pdf) Revenues of Enacted Budget. Article 4: Tax Revenues of State Budget. Graph 2 Article 5: Grants of State Budget 2017. pg 5,6,7. Graph 3. Article 6. Other revenues of State Budget 2017. pg 7,8. graph 4. 2) <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2...> (http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/2017-BD-Tables-sen-16_1-BDD.pdf) Basic Economic and Financial Indicators - Basic Scenario

Comments: Researcher: Link (1) presents as "Grants" as well "Other Revenues" for 2015, 2016 and 2017 years. Link (2) present tax revenues, non-tax revenues, social contributions, grants and other revenues for 2013-2020 years. In case of ``Tax revenues" and "Other Revenues" there is"other revenues" which are not broken down into more detailed subgroups, so they are not classified/ can't be classified, as saying in MOF. So Here answer can be as "a" as well "b" it is up to you.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF <http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/v...> (<http://mof.ge/images/File/biujetis-kanoni2017/damtkicebuli/vali.pdf>) State Debt Graph 1: The central government's total debt burden at the end of the 31 October. pg 3,4. Graph 2: The

interest payments on the outstanding debt for the budget year. pg 5,6. Graph 3: The amount of net new borrowing required during the budget year. pg 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Citizen Budget <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>) pg. 38-45 provides "expenditure and revenue totals" pg. 22-37 provides "the main policy initiatives in the budget" pg. 37, 41-45 "The macroeconomic forecast upon which the budget is based" pg 64 consist only web-site of MOF

Comments: Researcher: The Citizen Budget consists core elements and information beyond the core element, but in case one of the core elements "contact information for follow-up by citizens" there is only web-site of MOF. Thus, the answer here is up to you and options are "a" or "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2017 CB in Georgian - http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf) 2017 CB in English - <http://mof.ge/images/File/gzamkvlevi/ENG.pdf> (<http://mof.ge/images/File/gzamkvlevi/ENG.pdf>)

IBP comment: After IBP review, due to the lack of contact information on the Citizens Budget document (website contact information is not considered), while also considering the inclusion of additional information beyond the core information, this score is revised from 'a' to 'b'.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: A Citizens Budget is disseminated only by using one means of dissemination-web page. <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...> (<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2016 CB is available on the web-page, also it was printed and delivered to state organization as well as civil society organizations and other interested groups. Ministry of Finance of Georgia with donor support organized the meeting on the Citizen's Guide of 2017 State Budget which was held at Radisson Blue Iveria Hotel. Donor organizations, civil society organizations, media and other interested groups participated in this discussion. Printed booklets were delivered to the participants and this event broadcasted by different Georgian TV channels. There are several ways of citizen's participation during the budget process to identify their needs. Public Finance Management (PFM) Coordination Council in the MOF, which is chaired by the Minister,

Council consists with representatives of MoF departments, heads of MoF structural units as well as representatives of State Audit Office, State Procurement Agency, Finance and Budget Committee of the Parliament of Georgia, Donor organizations, NGOs and other interested persons. Functions of the PFM council are: Elaboration of the relevant proposals regarding the PFM reform Strategy and Action Plan; Monitoring the implementation process of the PFM reform Strategy and Action Plan; Facilitation of cooperation between the PFM Reform stakeholders and donor organizations, etc. Since 2016 additional participation mechanism was introduced within the PFM Council, with the initiative of one of the NGO - European Foundation. Program monitoring researches of two state programs: "Enterprise Georgia" and "Universal Health Care Program" which was prepared with support of European Foundation project "Cooperation for Budget Transparency", were submitted to the PFM council. PFM council secretariat delivered these documents to the responsible ministries and the researches were discussed in the PFM Council with representatives of civil society organizations. With support of EU PFM project MOF organized series of meetings with the representatives of municipalities and civil society organizations in Tbilisi and in the regions (Batumi, Kutaisi, Rustavi, Borjomi) and discussed the main principles of Fiscal Governance in Georgia. During these meetings MOF identifies the needs of Citizens and discusses the possibility of considering their needs in budget.

Researcher response: While we agree that the Citizens Budget has been disseminated through several channels (print and tv channels), we believe that the 'a' score is not relevant as the Citizens Budget was not delivered at a very local level (for example, it was not translated into Armenian and Azerbaijani languages for dissemination in the regions with large populations of ethnic minorities, nor has it been tailored for dissemination to low income or elderly groups.) Therefore, the score here is 'b'.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Such kind of communication MOF doesn't arrange.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There are several ways of citizen's participation during the budget process to identify their needs. Public Finance Management (PFM) Coordination Council in the MOF, which is chaired by the Minister, Council consists with representatives of MoF departments, heads of MoF structural units as well as representatives of State Audit Office, State Procurement Agency, Finance and Budget Committee of the Parliament of Georgia, Donor organizations, NGOs and other interested persons. Functions of the PFM council are: Elaboration of the relevant proposals regarding the PFM reform Strategy and Action Plan; Monitoring the implementation process of the PFM reform Strategy and Action Plan; Facilitation of cooperation between the PFM Reform stakeholders and donor organizations, etc. Since 2016 additional participation mechanism was introduced within the PFM Council, with the initiative of one of the NGO - European Foundation. Program monitoring researches of two state programs: "Enterprise Georgia" and "Universal Health Care Program" which was prepared with support of European Foundation project "Cooperation for Budget Transparency", were submitted to the PFM council. PFM council secretariat delivered these documents to the responsible ministries and the researches were discussed in the PFM Council with representatives of civil society organizations. With support of EU PFM project MOF organized series of meetings with the representatives of municipalities and civil society organizations in Tbilisi and in the regions (Batumi, Kutaisi, Rustavi, Borjomi) and discussed the main principles of Fiscal Governance in Georgia. During these meetings MOF identifies the needs of Citizens and discusses the possibility of considering their needs in budget.

Researcher response: The mechanisms cited by the reviewer are not specific to the citizen's budget and not actively managed by the Government, seeking specific input. For this reason, score "d" is appropriate.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: A citizens version of budget documents is published for one stage of the budget process - for Enacted Budget. With Enacted Budget, Citizen Budget is uploaded at the same time. <http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-m...>
(<http://mof.ge/images/File/gzamkvlevi/2017-biujetis-kanonis-moqalaqis-gzamkvlevi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A citizens version of budget documents is published for two stages of the budget process - for the EBP and Enacted Budget. CB for EBP - <http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Dra...> (<http://mof.ge/images/File/gzamkvlevi/Citizens-Guide-2017-Draft-State-Budget.pdf>); CB for EB - http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf (http://mof.ge/images/File/gzamkvlevi/GEO_C_G.pdf)

Researcher response: We consider the 'b' to be the appropriate answer here, as the CB EBP 2017 is published on December 10, 2016, and the CB EB 2017 on December 21, 2016.

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 3 month performance report of 2016 Budget - <http://mof.ge/4953> (<http://mof.ge/4953>) 1) Chapter 3 - Expenditures of State Budget, pg 11-16 http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 2) Chapter 5 - Expenditure Performance report by Program Classifications. http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) (1) and (2) links slightly present actual expenditures by administrative classifications. But this classification is poor. 1) Chapter 3 - Expenditures of State Budget, pg 16 - 19, http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 2) Chapter 5 - Expenditure Performance report by Program Classifications; http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 3) Expenditures by Functional classification; http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) Above listed 3 links present Expenditures by Economic Classifications 1) Chapter 3 - Expenditures of State Budget, pg 19-22, http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) and 2) Chapter 5 - Expenditure Performance report by Program Classifications; http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 3) Expenditures by Functional classification; http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) Above listed 3 links present Expenditures by Functional Classifications.

Comments: Researcher: In other In-year reports all the papers are in a same style. I just took 2016 IQ Budget Performance report randomly as an example.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: We consider that the response should be "a" because besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the evaluator the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government)

As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports. In addition, it should be considered that 2015 OBS score was "a" and the practice is the same.

Researcher response: We agree that the spending units classification can qualify as an administrative classification and have revised the score to "a".

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Chapter 5 - "IQ Expenditure Performance Reports by Program Classifications" - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; Same for 6 and 9 months execution reports.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 3 - Expenditures of State Budget, http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 2) Chapter 5 - Expenditure Performance report by Program Classifications. http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) 3) IQ Expenditure performance Report by Functional classification; http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) In all cases you can find comparisons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change

of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports.

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 2: 2016-IQ Macroeconomic Review -pg 5-9. http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf) 2) Chapter 1: 2016-IQ Budget Performance Report - http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports.

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 2: 2016-IQ Macroeconomic Review -pg 6-9. Graphs 1,2,3,5. http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 2: 2016-IQ Macroeconomic Review - pg 6-9. http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_II.pdf) 2) Chapter 1: 2016-IQ Budget Performance Report - http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf) In all cases comparisons are made for revenues presented in the In-Year Reports.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports.

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) 2016 IQ Budget Performance report - http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf) Presents the amount of net new borrowing so far during the year 2) 2016 IQ State Debt Performance Report - http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf (http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf) Presents: the central government's total debt burden at that point in the year - pg 3-4; graphs 1,4; The interest payments to-date on the outstanding debt - pg 4-5. graphs 2,3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi.pdf) ; Same for 6 and 9 months execution reports.

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) 2016 IQ Budget Performance report - http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_I.pdf) Presents whether the debt is domestic or external. pg 2,3. 2) 2016 IQ State Debt Performance Report - http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf (http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf) Presents: interest rates on the debt;- pg 2. whether the debt is domestic or external- pg 3,4 graph 1. pg 6- graph 4. **Comments:** Researcher: It presents on the first page of the second link, 2) 2016 IQ State Debt Performance Report - http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf (http://mof.ge/images/File/biuj2016_3tve/Final_Vali_2016.pdf) Presents: interest rates on the debt;- pg 2. whether the debt is domestic or external- pg 3,4 graph 1. pg 6- graph 4. Presents maturity level but in poor manner on pg 1. So, I don't know which answer to choose here, because information only about maturity profile is presented in poor manner, other core and beyond the core information is presented on a good level. Thus the answer on this question is up to you I think.

Peer Reviewer

Opinion: Agree with Comments

Comments: The answer is (a)because the core information regarding Governmental Debt is presented sufficiently

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the Quarter Execution Reports produced by MOF and Submitted to the parliament which is explained by the researcher the State Treasury produces comprehensive set of reports within 20 days after a month is over and submits them to the Parliament (Budget Code of Georgia Article 53). The Reports are published on the Treasury Website and are available to the public. <http://treasury.ge/5535> (<http://treasury.ge/5535>) Monthly report package includes information about execution of the state budget including: a) Total Receipts and Expenditure of State Budget and Change of balance on the state budget treasury account according to main articles of GFSM 2001 classification b) Report on State Budget Revenue Execution (Plan and actual performance) by category according to GFSM 2001 classification; c) state budget cash flow balance; d) Detailed information about the change of balance of the Treasury State Budget account; e) Detailed Information about: Government and President reserve funds and fund for financing Court Decisions and Government Liabilities; f) Detailed information about transfers from the State Budget to Municipalities; g) State Budget Expenditure according to Functional Classification; h) Information by Expenditure Economic Classification (GFSM 2001) per Spending Units and sources of Financing (Budget own sources, Grant and Credit) i) Information about financing liabilities; j) Information about Investment projects financed through grants and credits; k) Information about the targeted grants; l) Information about the execution of the State Budget programs/subprograms including information about the amounts of plans, commitments, payments and etc; Since 2012 Georgia is using program classification rather than administrative classification as part of the reform of moving to program based budgeting, this means that allocations are defined per programs/subprograms of Spending Units (e.g. Ministry). Chapter #6 defines allocations according to program classification and it also includes aggregated figures of program/subprogram allocations per Spending Units. In case of Spending Units which are not implementing programs and have just administrative function allocation can be present only on Spending Unit level (e.g. Administration of Government) As for the quarter reports they present actual expenditures for all three classifications along with narrative discussion for economic and functional classification. For 3 month execution report: by administrative/program and economic classification - http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf (http://mof.ge/images/File/biuj2016_3tve/TAVI_V.pdf) ; By functional classification - http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi... (http://mof.ge/images/File/biuj2016_3tve/funkcionalur-wrilshi...) ; Same for 6 and 9 months execution reports.

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1) Mid - Year Review 2016- pg. 1, graph 1. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) The point is that the forecasts actually are the same, because they think in that way. Thus, apparently there is no differences between the original and updated forecasts presented in the document. But they (in MOF) are saying that it is updated and update process doesn't imply that the new data must be presented for sure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After IBP review, this score is changed from 'a' to 'c' because the explanation of why the forecast is not updated in the MYR is not presented in the document itself. However, there are estimates of economic growth in the first quarters as part of the narrative, but the differences between the original and updated forecasts are not presented.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Mid - Year Review 2016- pg. 6, graph 3. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) The point is that the forecasts actually are the same, because they think in that way. Thus, apparently there is no differences between the original and updated forecasts presented in the document. But they (in MOF) are saying that it is updated and update process doesn't imply that the new data must be presented for sure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2016 Mid-Year Review http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) pg 10. graph 8. presents functional classification. pg 18. graph 9. presents economic and administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2016 Mid-Year Review http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf). pg 18. graph 9. presents expenditure estimates for individual programs.
Comments: Researcher: When we talk about expenditure estimates for individual programs, Georgia fulfills this mission quite good, but I think that it is not still fluent. Because there is possibility for more expansion. Expenditures can be broken down into more detailed subgroups. So (<http://subgroups.so>) attitude toward this issue is very subjective. Therefor answer here can be as "a", as well "b". Thus I will choose "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Mid - Year Review 2016- pg. 6, graph 3. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201...
(http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) The point is that the forecasts actually are the same, because they think in that way. Thus, apparently there is no differences between the original and updated forecasts presented in the document. But they (in MOF) are saying that it is updated and update process doesn't imply that the new data must be presented for sure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Mid - Year Review 2016- pg. 6, 7,8,9,10,11. graphs: 3,4,5,6,7. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201...
(http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 1) Mid - Year Review 2016- pg. 6, 7,8,9,10,11. graphs: 3,4,5,6,7. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201...
(http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) Here you can see individual sources of revenue.

Comments: Researcher: There is subgroup "other revenues" which consists of non - classified revenues. So here answer can be as "a" as well "b". Thus I will choose "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Georgian legislation (Order of the Minister of Finance #672) defines Revenue Classification based on the GFSM 2001 standard, "Miscellaneous and unidentified revenue" is an item defined by the GFSM 2001 and is a very common practice of accounting to put certain items under not-classified group. Thus, the Mid-Year Review presents individual sources of revenue accounting for all revenue based on GFS 2001 classification. The answer should be the "a".

Researcher response: "Other revenues" covers 3.5% of total revenue in percentages. For this reason, answer "b" is appropriate.

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1) Mid - Year Review 2016- pg. 12,13.. graph: 8. http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_201... (http://mof.ge/images/File/biuj2016_6tve/danarti_MID_year_2016.pdf) Presents update central government's total debt burden at the end of the budget year; pg 6. graph 3. The amount of net new borrowing required during the budget year and interest payments. There is no update for interest rate.

Comments: Researcher: The point is that the forecasts actually are the same, because they think in that way. Thus, apparently there is no differences between the original and updated forecasts presented in the document. But they (in MOF) are saying that it is updated and update process doesn't imply that the new data must be presented for sure. Thus answer here can be as "a", as well "d". Thus I am choosing answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As the projection for the borrowing during the mid-year review was the same as the original plan the mid-year review shows the same figures, those figures which were relevant for that period, so the score should be "a" or "e" as there was no update there was no possibility of showing the updated version.

Researcher response: Differences between the original and updated estimates are not presented. The data is presented but it is the same as the original, as the government says it's because the forecast remained the same. Thus the score is "c".

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 1:2015 Year-End Report -http://mof.ge/images/File/biuj2015/TAVI_I.pdf (http://mof.ge/images/File/biuj2015/TAVI_I.pdf) estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included 2) Chapter 3: Expenditures of State Budget - http://mof.ge/images/File/biuj2015/TAVI_III.pdf (http://mof.ge/images/File/biuj2015/TAVI_III.pdf) estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion. and etc.

Comments: Researcher: There are some documents which present estimates of the differences between the enacted levels and the actual outcome for all expenditures, without a narrative discussion and some documents are with narrative discussions. Thus, to sum up the answer is "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Expenditures of 2015 state Budget in Functional Classifications - <http://mof.ge/images/File/biuj2015/sax-biujetis-gadasaxdeleb...> (<http://mof.ge/images/File/biuj2015/sax-biujetis-gadasaxdelebi.pdf>) (presents as functional as well economic classifications 1) 2) Chapter 6: 2015 expenditures by Program Classifications - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>) (presents as functional as well economic classifications 2) 3) Chapter 3: 2015 State Budget Expenditures - http://mof.ge/images/File/biuj2015/TAVI_III.pdf (http://mof.ge/images/File/biuj2015/TAVI_III.pdf) presents economic classifications 3) 4) Performance of Programs of State Budget 2015 - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>) (presents administrative classifications)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 6: 2015 expenditures by Program Classifications - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>) (presents as functional as well economic classifications 2) 2) Performance of Programs of State Budget 2015 - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>) (presents administrative classifications)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 1:2015 Year-End Report - http://mof.ge/images/File/biuj2015/TAVI_I.pdf (http://mof.ge/images/File/biuj2015/TAVI_I.pdf) estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not

included 2) Chapter 2: 2015 Macroeconomic Review - http://mof.ge/images/File/biuj2015/TAVI_II.pdf

(http://mof.ge/images/File/biuj2015/TAVI_II.pdf) estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion. and etc.

Comments: Researcher: There are some documents which present estimates of the differences between the enacted levels and the actual outcome for all revenues, without a narrative discussion and some documents are with narrative discussions. Thus, to sum up the answer is "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 2: Macroeconomic Review of State Budget 2015 - http://mof.ge/images/File/biuj2015/TAVI_II.pdf (http://mof.ge/images/File/biuj2015/TAVI_II.pdf) pg.5-10. graphs: 2,3,4,5,6.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Chapter 2: Macroeconomic Review of State Budget 2015 - http://mof.ge/images/File/biuj2015/TAVI_II.pdf (http://mof.ge/images/File/biuj2015/TAVI_II.pdf) pg.5-10. graphs: 2,3,4,5,6.

Comments: Researcher: Here is the same issue. There is "other revenues" which are not broken down into more detailed subgroups. In the Ministry of Finance are saying that these revenues can't be classified and can't be narrowed down into more detailed subgroups. Accordingly this question is also subjective. Here answer can be as "a" as well "b". If we are strict and look at it directly then the answer is "b" if we are not strict then answer is "b". Thus, it is up to you I think.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Georgian legislation (Order of the Minister of Finance #672) defines Revenue Classification based on the GFSM 2001 standard, "Miscellaneous and unidentified revenue" is an item defined by the GFSM 2001 and is a very common practice of accounting to put certain items under not-classified group. Chapter II of the 2015 YER presents individual sources of revenue such as: income tax, VAT, excises, import tax, property tax, as well as grants and category of other revenues covered in narrative discussion. chapter II - http://mof.ge/images/File/biuj2015/TAVI_II.pdf (http://mof.ge/images/File/biuj2015/TAVI_II.pdf) In addition, it should be considered that 2015 OBS score was "a".

Researcher response: Other revenues amount to 3.7% of total revenue. For this reason, score "b" is appropriate.

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 1: State Budget Performance Report 2015 - http://mof.ge/images/File/biuj2015/TAVI_I.pdf (http://mof.ge/images/File/biuj2015/TAVI_I.pdf) presents differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, without a narrative discussion. 2) Chapter 4: Balance of State Budget and changes in Financial assets and liabilities - http://mof.ge/images/File/biuj2015/TAVI_IV.pdf (http://mof.ge/images/File/biuj2015/TAVI_IV.pdf) pg 65-68. Presents estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Note that additional information on the interest rates and interest payments for state debt is available in Chapter 11: Information about Public Debt, available at <http://mof.ge/images/File/biuj2015/saxelmwifo-vali.pdf> (<http://mof.ge/images/File/biuj2015/saxelmwifo-vali.pdf>)

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Chapter 2: Macroeconomic Review of State Budget 2015 - http://mof.ge/images/File/biuj2015/TAVI_II.pdf (http://mof.ge/images/File/biuj2015/TAVI_II.pdf) Presents only the actual outcome for that year 2015 and compares to previous 2014 year's actual data, not to the forecasts of 2015 year. pg 4-5.

Comments: Researcher: Unfortunately the Year-End Report 2015 <http://mof.ge/4935> (<http://mof.ge/4935>) doesn't present the differences between the original macroeconomic forecasts: nominal GDP, real GDP growth, interest rates for the fiscal year and the actual outcome for that year. There is only information, about inflation rate, what was the targeted inflation rate for 2015 and what was the actual rate in narrative discussion. For all other indicators there is presented only factual information in narrative style.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Year-End Report 2015. <http://mof.ge/4935> (<http://mof.ge/4935>) There is no information about non financial data on inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Program budget execution report provides the information about programs' description expected and achieved results and performance indicators. 2015 YER - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>)

Researcher response: We verified the information and the score is "c"

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Year-End Report 2015. <http://mof.ge/4935> (<http://mof.ge/4935>) There is no differences between the original estimates of non financial data on results and the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Program budget execution report provides the information about programs' description expected and achieved results and performance indicators. The answer should be "b -Yes, estimates of the differences between all of the original estimates of non-financial data on results and the actual outcome are presented, but a narrative discussion is not included." 2015 YER - <http://mof.ge/images/File/biuj2015/programuli-danarti.pdf> (<http://mof.ge/images/File/biuj2015/programuli-danarti.pdf>) In addition the annex of Annual Budget Execution report (MOF decree №112, 11.04.2012, amendment have been made by the MOF decree №16, 24.01.2017) has been updated and according to the new template the program budget annex additionally provides information on planned performance indicators, including baseline and target indicators of the programs/sub-programs/activities versus the achieved performance indicators, also the report provides the information on explanations if there are some discrepancies among planned and achieved outputs/outcomes and performance indicators. 2016 YER is already prepared and submitted to SAO and the report includes all the updates defined by the above mentioned decree (http://www.mof.ge/images/File/biuj2016_12tve/2016-programuli-wliuri-e.pdf) and if the survey could assess 2016 YER we would have defined the score as "a" but as the survey assesses 2015 YER we would definitely define it as "b". It should also be noted that in 2015 OBS the score for this indicator was "b".

Researcher response: We have reviewed the documents and there is indeed original estimates and the actual results, without narrative. Hence the score here is "b".

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Chapter 6: State Budget's Expenditures in Program classifications - http://mof.ge/images/File/biuj2015/TAVI_VI.pdf (http://mof.ge/images/File/biuj2015/TAVI_VI.pdf) Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, without narrative discussion. 2) Chapter 5: Activities implemented through State Budget 2015 - http://mof.ge/images/File/biuj2015/TAVI_V.pdf (http://mof.ge/images/File/biuj2015/TAVI_V.pdf) Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Year-End Report for 2015 <http://mof.ge/4935> (<http://mof.ge/4935>) Georgia doesn't have extra budgetary fund.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Partnership Fund fits the description of an extra-budgetary fund, and has been previously classified as such in a World Bank Public Expenditure Review (2014). See <http://documents.worldbank.org/curated/en/779561468275119198...> (<http://documents.worldbank.org/curated/en/779561468275119198/pdf/781430GE0v10RE0Box0385291B00PUBLIC0.pdf>) (p. xi) The score is therefore revised from 'e' to 'd' as information is not presented between the original estimates and actual outcomes in the Year-End Report.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year End Report 2015- <http://mof.ge/4935> (<http://mof.ge/4935>), contains 16 separate reports. Thus, some core elements of financial statement are spread in different separate reports and some are missing/are not presented at all (If we compare it to Financial Statements of the Government of New Zealand 2013") Therefor here answer can be as "a" as well "b"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Financial Statement is provided as a separate part of the In Year Report, it is prepared by Treasury and is available on the treasury website: <http://treasury.gov.ge/5555> (<http://treasury.gov.ge/5555>)

Researcher response: The document cited by the reviewer indeed includes a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For this reason, we agree with the score to change to "a".

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1)SAO - <http://sao.ge/en/audit/report-on-budget-execution> (<http://sao.ge/en/audit/report-on-budget-execution>) Above mentioend link you can see any kind of reports and you will see there is conducted as compliance as well financial audit. 2) Also you can see bellow the FINANCIAL AUDIT METHODOLOGY <http://sao.ge/en/audit/methodology/financial-audit-methodolo...> (<http://sao.ge/en/audit/methodology/financial-audit-methodology>) 3) Also you can see bellow the PERFORMANCE AUDIT METHODOLOGY <http://sao.ge/en/audit/methodology/performance-audit-methodo...> (<http://sao.ge/en/audit/methodology/performance-audit-methodology>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: SAO- <http://sao.ge/en/audit/report-on-budget-execution> (<http://sao.ge/en/audit/report-on-budget-execution>) You can see any kind of Audit Reports.

Comments: Researcher: Generally, SAI has mandate to audit the 100% of the expenditures, but actually, recently SAI audited around 92% of the expenditures. Thus the answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Georgia officially doesn't have extra budgetary fund.

Comments: Researcher: Generally Georgia doesn't have extra budgetary fund, and that's why I wrote here "e". The only "extra-budgetary fund style entity" can be State Enterprises. If you mean state enterprises, SAI auditing them. Thus in this case answer can be "a". But if we understand this question directly, as I have understood it, because we don't have extra budgetary fund how can SAI audit it? That's why the answer on this question is up to you I think.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Based on the assessment that the Partnership Fund qualifies as an extra-budgetary fund, as well as confirmation by the researchers that audits of the Partnership Fund have not been conducted since 2012, this answer is changed from 'e' to 'd'.

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: SAO <http://sao.ge/en/audit/report-on-budget-execution> (<http://sao.ge/en/audit/report-on-budget-execution>) You can see here reports.

Comments: Researcher: For example here is the link, which is unfortunately only in Georgian <http://sao.ge/files/auditi/daskvna-2016%20-biujetis-cvllileba...> (<http://sao.ge/files/auditi/daskvna-2016%20-biujetis-cvllileba-II-cardgena.pdf>) pg-3-4. This is SAI report on 2016 State Budget and at the beginning pg 3,4 it has summary, before the technical part. In the summary is written shortly, what SAI concluded about State Budget 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After IBP review, this score is revised from 'a' to 'b'. While the SAI report cited does have a short summary of the SAI's legal authorization and mandate, and says that it finds the state budget law is complete and legal, it does not have a summary of the actual findings within the report and therefore cannot be considered an executive summary for the purposes of this question.

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MOF - <http://mof.ge/4935> (<http://mof.ge/4935>) As an example here you can see Year End report 2015. Here is separate report called-" Report on consideration of audit recommendations and comments" for on what steps it has taken to address audit findings- <http://mof.ge/images/File/biuj2015/auditis-angarishi.pdf> (<http://mof.ge/images/File/biuj2015/auditis-angarishi.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: SAI-SAO has web portal "Recommendations Implementation Monitoring System" where you can see this information - <http://sao.ge/audit/recomendation-implementation-monitoring-...> (<http://sao.ge/audit/recomendation-implementation-monitoring-system>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) You can see as on the webpage of ``Parliamentary Budget Office" (PBO) <http://pbo.parliament.ge/about-us/what-we-do> (<http://pbo.parliament.ge/about-us/what-we-do>) 2) As well in the Charter of The Parliamentary Budget Office <http://pbo.parliament.ge/images/Charter%20for%20the%20Parlia...> (<http://pbo.parliament.ge/images/Charter%20for%20the%20Parliamentary%20Budget%20Office%20of%20Georgia.pdf>) Article 2 (Status and Independence); Page -1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Below (at the webpage of PBO) you can review PBO's own macroeconomic and fiscal forecasts. <http://www.pbo.parliament.ge/media/k2/attachments/Macroecono...> (http://www.pbo.parliament.ge/media/k2/attachments/Macroeconomic_Forecasts_June_2016_PBO_EN.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1) You can see as on the webpage of PBO <http://pbo.parliament.ge/ge/costestimates/role-approach> (<http://pbo.parliament.ge/ge/costestimates/role-approach>) 2) As well in the ``Rules of Procedure of the Parliament of Georgia''; Article 145, Paragraph 2, poin B (Available only Georgian) <https://matsne.gov.ge/ka/document/view/1691403> (<https://matsne.gov.ge/ka/document/view/1691403>)

Comments: Researcher: I got this information from PBO. They are evaluating financial reasoning of every policy proposals, but publishes it's own costing only for some proposals, based on their interest in it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Got this information from the lawyer of TI Georgia who is the member of the organization's parliamentary team. She attends all sessions at parliament and is aware of working details of PBO's as well. You can see here also, on the webpage of PBO. <http://pbo.parliament.ge/ge/> (<http://pbo.parliament.ge/ge/>)

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: Law of Georgia Budget Code of Georgia Article 39. Review and Approval of Draft State Budget , pg: 27 - 29

http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...

(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: Draft State Budget with enclosures and BDD Document submitted to the Parliament of Georgia is reviewed at the individual Committees, Factions, Majority, Minority and individual Members of the Parliament of Georgia. 2. Major parameters of the State Budget are presented by the Minister of Finance or Deputy Minister at the Parliamentary Committee Hearings, while the information on the programs, sub-programs and funding within the budget allocations earmarked to line ministries in the Draft State Budget is presented by the respective Minister or Deputy Minister together with the Minister of Finance or Deputy Minister. 3. Comments and suggestions expressed at the Parliamentary Committee Hearings, along with the Expertise Opinions of the State Audit Office (SAO) and National Bank of Georgia (NBG) are sent by the Parliament to the Government of Georgia no later than by October 22 of each single year. Comments on the 3 fiscal years following the next (budgeted) year elaborated in the BDD Document are recommendations by their nature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 38. Submission of Draft State Budget (EBP) and BDD Document to Parliament of Georgia, pg 26 http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...

(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: Government of Georgia submits Draft State Budget to the Parliament of Georgia no later than by October 1 of every single year together with the supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Law of Georgia Budget Code of Georgia Article 39. Review and Approval of Draft State Budget Paragraph: 7,8,10,11. pg: 28,29.

http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...

(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: 8. Draft State Budget is voted by the Parliament of Georgia no later than by third Friday of December. Draft Law on State Budget is approved with a listed majority, within one hearing. 9. Draft State Budget approved by the Parliament of Georgia shall at least include information envisaged in Article 38.3.A-G of the present Code. 10. Draft State Budget may be adjusted at the Parliament of Georgia with a permission of the Government of Georgia. In such cases, Government of Georgia submits the respectively adjusted Draft Law to the Parliament of Georgia. Adjustments may also be made to the Draft State Budget at the Plenary Session of the Parliament of Georgia, during its discussions, provided the presenter agrees to the expressed comments. 11. If and when the Parliament of Georgia fails to approve the Draft State Budget by the third Friday of

December, it is possible for the same draft or an updated one agreed between the Government of Georgia and Agreement Commission of the MPs be voted in 10 days, however no later than by December 31.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Law of Georgia Budget Code of Georgia Article 39. Review and Approval of Draft State Budget pg: 28,29

http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...

(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: Before approval MOF gets recommendations from the legislature, where some of them are taken into account by MOF and some of them not.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Legislature does not have any authority to amend the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget and Finance Committee Charter of Budget and Financial Committee Chapters: 2,3. <http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/komitetis-debuleba1140>)

Comments: Researcher: Below is the link where you can review the report of EBP 2017 <http://info.parliament.ge/file/1/BillReviewContent/138478> (<http://info.parliament.ge/file/1/BillReviewContent/138478>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, it was noted that the link for the 2017 EBP document produced by the Budget and Finance Committee was published here: <http://info.parliament.ge/file/1/BillReviewContent/138478> (<http://info.parliament.ge/file/1/BillReviewContent/138478>) The committee published the document on 14 December 2016, more than one month after the EBP was submitted to Parliament on 01 October 2016. However, since the document only includes three paragraphs without any recommendations, the score is revised from 'a' to 'c', as the document does not qualify as a report with findings and recommendations to inform the budget debate.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Below is the link where you can review the report of EBP 2016 with findings and recommendations. Protocol - # 49.

<http://parliament.ge/uploads/other/44/44142.pdf> (<http://parliament.ge/uploads/other/44/44142.pdf>) For example below is the link, where is presented the information about meeting named "The Health Care and Social Issues Committee considered the draft State Budget 2017"

<http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/d...> (<http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/djanmrtelobis-dacvisa-da-socialur-sakitxta-komiteti-149/axali-ambebi-jandacva/djanmrtelobis-dacvisa-da-socialur-sakitxta-komitetma-2017-wlis-saxelmwifo-budjetis-proeqti-ganixila.page>)

Comments: Researcher: For its term of authority, Parliament creates committees for the preliminary preparation of legislative issues, for the assistance in the implementation of Parliament's decisions, control over the bodies that are accountable to Parliament, and control over Government's activities. Composition of a committee is determined proportionally to the representation of factions and the number of those MPs, who are not united in any faction. Composition of a committee is determined by at least 10 MPs. Within its competencies, a committee, along with its other functions, works out, considers and prepares for the plenary sitting of Parliament the drafts of laws, Parliamentary decrees and other decisions, as well as Considers the draft budget and elaborates the conclusion. Comments and suggestions expressed at the Parliamentary Committee Hearings, along with the Expertise Opinions of the State Audit Office (SAO) and National Bank of Georgia (NBG) are sent by the Parliament to the Government of Georgia no later than by October 22 of each single year. The EBP was presented to the Parliament on September 30. As for the sectoral committees, they published reports on December 9, meaning that they had more than one month to prepare their reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) 1Q -3 months implementation2015 - Protocol 23 1.1) <http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/komitetis-sxdomebi1140/sxdomis-oqmi-234.page>) 1.2) <http://parliament.ge/uploads/other/35/35111.pdf> (<http://parliament.ge/uploads/other/35/35111.pdf>) 2) 2Q -6 month implementation 2015 - Protocol 41 1.1.) <http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/komitetis-sxdomebi1140/sxdomis-oqmi-4110.page>) 1.2) <http://parliament.ge/uploads/other/44/44206.pdf> (<http://parliament.ge/uploads/other/44/44206.pdf>) 3) 3Q-9 months implementation 2015- protocol 49. 3.1) <http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/komitetis-sxdomebi1140/sxdomis-oqmi-495.page>) 3.2) <http://parliament.ge/uploads/other/44/44142.pdf> (<http://parliament.ge/uploads/other/44/44142.pdf>)

Comments: Researcher: Generally, Budget and Finance Committee always publishes reports about in-year (3Q,6Q,9Q , end-year) execution of State Budget. You can find any reports on the link below. <http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/komitetis-sxdomebi1140/0/50>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 31. Distribution of Budget Allocations and Adjustments in Program Budgeting Classification Paragraph 1,2,3. pg. 20,21. http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_... (http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: 1) In case of spending institutions "Budget allocation may be forwarded from one spending institution to another only as a result of adjustments made to the Annual Budget Law." 2) In case of programs and sub-programs "Distribution of budget allocations between the programs and sub-programs of spending institutions along with the line items of budget classification may occur with a consent of the Ministry of Finance of Georgia." Thus, in the first case yes, the executive seek approval from the legislature, but in the second case no.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 18. Execution of Budget Expenditures. pg.12 Article 40. Amendments and/or Additions to the Annual Budget Law. Paragraph 1. pg 29 http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...
(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: Amendments and/or additions to the Annual Budget allocations, except for the rules defined in Article 31 of the present Code, require such amendments and/or additions to be made to the Annual Budget Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law of Georgia Budget Code of Georgia Article 40. Amendments and/or Additions to the Annual Budget Law Paragraph 1, pg 29. http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...
(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: Amendments and/or additions to the Annual Budget allocations, except for the rules defined in Article 31 of the present Code, require such amendments and/or additions to be made to the Annual Budget Law. This is defined in law but actually its implementation is under question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Article 31 of the Budget Code defines rules and limits within which allocations can be shifted through economic classification lines, or through programs but within the total allocation of the Spending Unit. Amending (decreasing/increasing) total allocation of the Spending Unit or the Budget overall is not allowed without amending the State Budget by the Parliament and this has always been followed in practice. Thus the total budget allocation cannot be either reduced or increased below/over the enacted level without legislator's approval and the answer to this question is "a". The researcher's argument that "implementation is under question" is vague as decreasing state budget allocation without parliament has never been observed.

Researcher response: Based on the comments, we decided the answer is 'a'.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Rules of Procedure of the Parliament of Georgia Article 190 <https://matsne.gov.ge/ka/document/view/1691403>

(<https://matsne.gov.ge/ka/document/view/1691403>) Available only Georgian The SAO report on Annual Budget 2015:

<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-...> (<http://sao.ge/files/auditi/2015-clis-sax-biujet-shesrulebis-wliuri-angarishi.pdf>)

Comments: Researcher: The Audit report was published on May 16, 2016 and the Budgetary and Finance Committee discussed the reports on and published a report on June 10, 2016: <http://www.parliament.ge/ge/saparlamento-saqmianoba/komitete...>

(<http://www.parliament.ge/ge/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/safinanso-sabiudjeto-komitetis-sxdoma10062016.page>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During the IBP Review, this score was revised from an 'a' to a 'c', as the report was examined by the Committee and this is noted in the news report cited. However, a report on the committees findings and recommendations did not appear to be produced or released, therefore according to OBS methodology, this answer is 'c'.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: LAW OF GEORGIA ON THE STATE AUDIT OFFICE OF GEORGIA ARTICLE 9. AUDITOR GENERAL. pg 3.

<http://sao.ge/files/kanonmdebloba/LAW%200f%20GEOrGiA.pdf> (<http://sao.ge/files/kanonmdebloba/LAW%200f%20GEOrGiA.pdf>)

Comments: Researcher: 1. Auditor General is elected by majority vote of the listed members of the Parliament with 5 year term by the nomination of the chairman of the Parliament. 2. General Auditor is not authorized to hold any other position or engage in other paid work, except pedagogic, academic and creative activities. 3. General Auditor, during his/her tenure, cannot be member of any political party or carry out other political activities. 4. independence of Auditor General is ensured by law. No one is authorized to influence his/her decision. 5. relevant state agencies ensure personal safety of Auditor General according to set regulations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: LAW OF GEORGIA ON THE STATE AUDIT OFFICE OF GEORGIA ARTICLE 11. IMMUNITY OF THE AUDITOR GENERAL. Paragraph 3. pg 4.

<http://sao.ge/files/kanonmdebloba/LAW%200f%20GEOrGiA.pdf> (<http://sao.ge/files/kanonmdebloba/LAW%200f%20GEOrGiA.pdf>) CONSTITUTION OF GEORGIA Article 64. <https://matsne.gov.ge/en/document/view/30346> (<https://matsne.gov.ge/en/document/view/30346>)

Comments: Researcher: The Auditor General may be dismissed by the Parliament's decision under Article 64 of the constitution of Georgia. 1. At least one third of the total number of MPs shall have the right to raise the question of removing the chairperson of the Supreme Court, members of the Government, auditor general of the State Audit Service and members of the Council of the National Bank from office via impeachment if they have

violated the Constitution and/or committed an offence. 2. After having received the conclusion as provided for by Article 63(2), Parliament shall have the right to remove the officials listed in the first paragraph of this article by a majority of the total number of MPs. Article 63(4) shall also apply to such cases.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: LAW OF GEORGIA ON THE STATE AUDIT OFFICE OF GEORGIA ARTICLE 3. STATUS AND INDEPENDENCE OF SAO. Paragraph 3. pg 1.

<http://sao.ge/files/kanonmdebloba/LAW%20of%20GEORGIA.pdf> (<http://sao.ge/files/kanonmdebloba/LAW%20of%20GEORGIA.pdf>) Law of Georgia Budget Code of Georgia Article 41. Parliament of Georgia and State Audit Office. pg 30.

http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_...

(http://mof.ge/images/File/budget_legislation/BUDGET_CODE_OF_GEORGIA_ENG.pdf)

Comments: Researcher: 1. Draft Budgets of the Parliament of Georgia and State Audit Office of Georgia are submitted to the Government by the Parliament of Georgia no later than by June 15 of every single year. 2. Rules for drafting the budgets of the Parliament of Georgia and State Audit Office are defined in the Regulations of the Parliament of Georgia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: LAW OF GEORGIA ON THE STATE AUDIT OFFICE OF GEORGIA ARTICLE 3. STATUS AND INDEPENDENCE OF SAO . Paragraph 3. pg. 1. ARTICLE 17. SAO AUDIT MANDATE . Paragraph 3. pg 5. ARTICLE 18. AD-HOC AUDIT pg 5. <http://sao.ge/files/kanonmdebloba/LAW%20of%20GEORGIA.pdf> (<http://sao.ge/files/kanonmdebloba/LAW%20of%20GEORGIA.pdf>)

(<http://sao.ge/files/kanonmdebloba/LAW%20of%20GEORGIA.pdf>)

Comments: Researcher: 3. the SAO is independent in planning its annual audit program. Ad-hoc financial and/or compliance audit(s) are carried out upon request of the Parliament of Georgia, as well as by the decision of the SAO, on address of the Parliament's interim investigation commission, Parliamentary minority and/or faction not belonging to the Parliamentary majority.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Independent agency neither review the audit processes of the (SAI) nor publishes it on an annual basis. But unit within the SAI conducts a review of the audit processes of the SAI on a regular basis. It is called the Internal Audit Department within the SOA. Moreover, the Interim Commission on Financial Audit of State Audit Service conducts financial audit of the SOA Got this information from State Audit Office.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) The sitting of the Budget and Finance Committee - <http://www.parliament.ge/en/saparlamento-saqmianoba/komitete...> (<http://www.parliament.ge/en/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/safinanso-sabiudjeto-komitetis-sxdoma28062016.page>) 2) The joint sitting of the Budget and Finance and the Health Care and Social Issues Committees - <http://www.parliament.ge/en/media/axali-ambebi/safinanso-sab...> (<http://www.parliament.ge/en/media/axali-ambebi/safinanso-sabiudjeto-dadjanmrtelobis-dacvisa-da-socialur-sakitxta-komitetebis-gaertianebuli-sxdoma.page>) 3) The sitting of the Working Group on the Report by State Audit Service - <http://www.parliament.ge/en/saparlamento-saqmianoba/komitete...> (<http://www.parliament.ge/en/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/saxelmwifo-auditis-samsaxuris-angarishebis-ganmxilveli-parlamentis-samushao-djgufis-sxdoma1.page>) 4) The sitting of the Budget and Finance Committee - <http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/safinanso-sabiudjeto-komitetis-sxdoma10062016.page>) 5) The Budget and Finance Committee considering the initial version of the draft State Budget 2017 - <http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/s...> (<http://parliament.ge/en/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/safinanso-sabiudjeto-komitetma-2017-wlis-saxelmwifo-biudjetis-proeqtis-pirveladi-dokumenti-ganixila.page>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget formulation stage. I got this information from MOF. They have only column on the webpage named "Contribute to Budgeting/Plan your Budget" where citizens can select sectors they think is prior. <http://survey.mof.ge/> (<http://survey.mof.ge/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is always a public survey on the MOF website <http://survey.mof.ge/> (<http://survey.mof.ge/>) (referred by the researcher "only a column"). The survey lists 12 Government priorities in boxes and the visitor can drag the boxes and prioritize the list according to his/her own view. There is a graph and a pie chart which counts all the results in real time regime and shows the result of the public opinion who participate in the survey. The survey shows number of total participants and the share of the votes per priorities. We consider that the answer should be "c", as the survey gives opportunity to participate only on very much aggregated topics. Currently the Government is working with donor support and civil service engagement to make this instrument more comprehensive. There is also Public Finance Management Coordination Council in the MOF, which is chaired by the Minister. Council consists with representatives of MoF departments, heads of MoF structural units as well as State Audit Office, State Procurement Agency, Finance and Budget Committee of the Parliament of Georgia. Representatives of Donor organizations, NGOs and other interested persons. Functions of the PFM council are: Elaboration of the relevant proposals regarding the PFM reform Strategy, Action Plan; Monitoring the implementation process of the PFM reform Strategy and Action Plan; Coordination of activities of structural units of the Ministry, SAO, SPA and Parliament in the implementation process of the AP; Facilitation of cooperation between the PFM Reform stakeholders and donor organizations, etc. In addition MOF and Parliament of Georgia organized meetings in Tbilisi and in the regions at the stage of Budget Formulation and discussed the budget-related issues with the representatives of municipalities and society.

Researcher response: We have retained the score "d" as the survey cited by the reviewer is a very general survey listing which sectors matter most. It is not an open public forum. Also, we have not found a public record or sources regarding the other participation mechanism cited by the government reviewer.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The executive (MOF) does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The survey provided on MOF website allows participants to prioritize among major expenditure directions. There are several ways of citizen's participation during the budget formulation process to identify their needs. Public Finance Management (PFM) Coordination Council in the MOF, which is chaired by the Minister, Council consists with representatives of MoF departments, heads of MoF structural units as well as representatives of State Audit Office, State Procurement Agency, Finance and Budget Committee of the Parliament of Georgia, Donor organizations, NGOs and other interested persons. Functions of the PFM council are: Elaboration of the relevant proposals regarding the PFM reform Strategy and Action Plan; Monitoring the implementation process of the PFM reform Strategy and Action Plan; Facilitation of cooperation between the PFM Reform stakeholders and donor organizations, etc. Since 2016 additional participation mechanism was introduced within the PFM Council, with the initiative of one of the NGO - European Foundation. Program monitoring researches of two state programs: "Enterprise Georgia" and "Universal Health Care Program" which was prepared with support of European Foundation project "Cooperation for Budget Transparency", were submitted to the PFM council. PFM council secretariat delivered these documents to the responsible ministries and the researches were discussed in the PFM Council with representatives of civil society organizations. With support of EU PFM project MOF organized series of meetings with the representatives of municipalities and civil society organizations in Tbilisi and in the regions (Batumi, Kutaisi, Rustavi, Borjomi) and discussed the main principles of Fiscal Governance in Georgia. During these meetings MOF identifies the needs of Citizens and discusses the possibility of considering their needs in budget. Main topics are related to social spending and public services.

Researcher response: No public record was found for these meetings. For this reason score "d" remains appropriate.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget implementation stage. Got this information from MOF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Executive (MOF) does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget implementation or formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive (MOF) does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The executive (MOF) does not use public participation mechanisms during the budget formulation or implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Got this information from MOF. For Example: Ministry of Labour Health and Social Affairs of Georgia; MINISTRY OF INTERNALLY DISPLACED PERSONS FROM THE OCCUPIED TERRITORIES, ACCOMMODATION AND REFUGEES OF GEORGIA. <http://www.mra.gov.ge/eng/static/91> (<http://www.mra.gov.ge/eng/static/91>)

Comments: Researcher: The meetings are not directly for budget formulation or implementation, but indirectly yes. For example Ministry of Health and Social Affairs of Georgia regularly have meetings with different parties, stakeholders in the scope of the particular projects. When ministry decides to start any kind of project, which is financed from the budget, or intended to be financed from the budget first it meets with different stakeholders. Discuss the subject with them, take recommendations and after that start working on the project. Thus, these meetings which are plenty are not directly for budget planning and officially are not called "Meeting for Budget formulation or implementation" but indirectly they affect as formulation as well implementation of the budget. Below you can see the links: 1) http://www.moh.gov.ge/index.php?lang_id=ENG&sec_id=29&info_i... (http://www.moh.gov.ge/index.php?lang_id=ENG&sec_id=29&info_id=2403) 2) http://www.moh.gov.ge/index.php?lang_id=ENG&sec_id=29&info_i... (http://www.moh.gov.ge/index.php?lang_id=ENG&sec_id=29&info_id=2358) and etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP revised the score from "a" to "c" since these consultations are ad-hoc in nature.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Got this information from lawyer of TI Georgia (from parliamentary team)

Comments: Researcher: Legislature appointing meeting for MOF where everyone can attend, listen report of EBP/EB of MOF and give his/her opinion. This meeting is not only for NGOs or not for concrete offices. This meeting is for everyone. The date of the meeting is announced publicly on the webpage of the parliament. Below is the information-link about "Consideration of the Draft State Budget 2017 in the Parliament" <http://www.parliament.ge/en/media/axali-ambebi/sakanonmdeblo...> (<http://www.parliament.ge/en/media/axali-ambebi/sakanonmdeblo-organoshi-saqartvelos-2017-wlis-saxelmwifo-budjetis-proeqtis-ganxilva-daiwyo.page>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP revised the response from "a" to "c". While parliamentary hearings are open to all, it is not clear if any member of the public can testify.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: I have attended such meetings. Because the audience is diverse with different interests and questions, all key topics are discussed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No, legislature use public participation mechanisms during its deliberations on the annual budget, but it doesn't provide feedback to the public on how citizens' inputs have been used.

Comments: Researcher: Here answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: a. (100)

Sources: Got this information from the lawyer (from parliament team) at TI Georgia

Comments: Researcher: Legislature appointing meeting for SAI where everyone can attend, listen report of SAI and give his/her opinion. This meeting is not only for NGOs or not for concrete offices. This meeting is for everyone. The date of the meeting is announced publicly on the webpage of the parliament. Below is the information-link about "The Budget and Finance Committee heard the reports by the National Bank and State Audit Service for 2015" where officially any interested person can attend and can provide input. How much their/public opinions are taken into account it is another point. <http://www.parliament.ge/en/saparlamento-saqmianoba/komitete...> (<http://www.parliament.ge/en/saparlamento-saqmianoba/komitetebi/safinanso-sabiudjeto-komiteti-139/axali-ambebi-safinanso/safinanso-sabiudjeto-komitetis-sxdomaze-saqartvelos-erovnuli-bankisa-da-saxelmwifo-auditis-samsaxuris-2015-wlis-saqmianobis-shesaxeb-angarishebi-moismines.page>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: a. (100)

Sources: On SAI's webpage, below, you can see the special column named "Plan with us", through which a citizen is able to write his/her opinion and send it to SAI. <http://sao.ge/> (<http://sao.ge/>) (on the right side of the page - <http://sao.ge/citizen/> (<http://sao.ge/citizen/>)) <http://budgetmonitor.ge/ka/citizen> (<http://budgetmonitor.ge/ka/citizen>) (first - blue bar)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: The SAI does not provide feedback or written records on what citizens' inputs were used to determine its audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: I received this information from the SAI and also there were factual cases when citizens were respondents and witnesses. This is the link to the site which allows anyone to anonymously report any instances of corruption or wrongdoing of public institutions:

<http://www.sao.ge/fightcorruption/> (<http://www.sao.ge/fightcorruption/>) This can be considered as a formal mechanism tool provided by the SAI.

Comments: Researcher: <http://www.sao.ge/fightcorruption/> (<http://www.sao.ge/fightcorruption/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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