

# IMPROVING THE BUDGET PROCESS IN GEORGIA'S SELF-GOVERNING CITIES: CHALLENGES AND OPPORTUNITIES

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**ABSTRACT.** This scientific article is dedicated to identifying the main directions of its improvement in the self-governing cities of Georgia, based on the analysis and evaluation of the current state of the budget process.

In particular, it discusses the basic budgeting document (medium-term action plans) and the budget process; The difference between the revenues and payments of the budgets of the self-governing cities and the peculiarities of their planning are shown; The modern practice of implementing the program budget in the self-governing cities of Georgia is analyzed and evaluated, on the basis of which conclusions are made on the necessity of its improvement.

Emphasis was placed on the following problematic issues in the budget process of self-governing cities: inadequate forecasting of tax revenues; Social orientation of the budget; Preparation of medium-term action plans; Development of expected final / intermediate results; Development of evaluation indicators; Improving the monitoring mechanism for the implementation of programs during the budget year; Strengthen the role of internal and external control.

**KEYWORDS:** BUDGET REVENUES, NON-FINANCIAL ASSETS, FINANCIAL ASSETS, LIABILITIES, TAX REVENUES.

## INTRODUCTION

One of the stages of the reforms implemented in Georgia to ensure the refinement and effective management of the budget process is the transition from a traditional organizational structure of the budget system to a programmatic or result-oriented budget (Order N672 of the Minister of Finance of Georgia "On Approval of Georgia's Budget Classification", 25/08.2010).

In accordance with this requirement, the program budgeting methodology was approved in 2011, and since 2013 the budget of the self-governing unit has been prepared in a program format.

Given that self-governing cities are still in transition in terms of program budget planning, it is necessary to maximize the experience gained from the work already done and the recommendations of various international organizations.

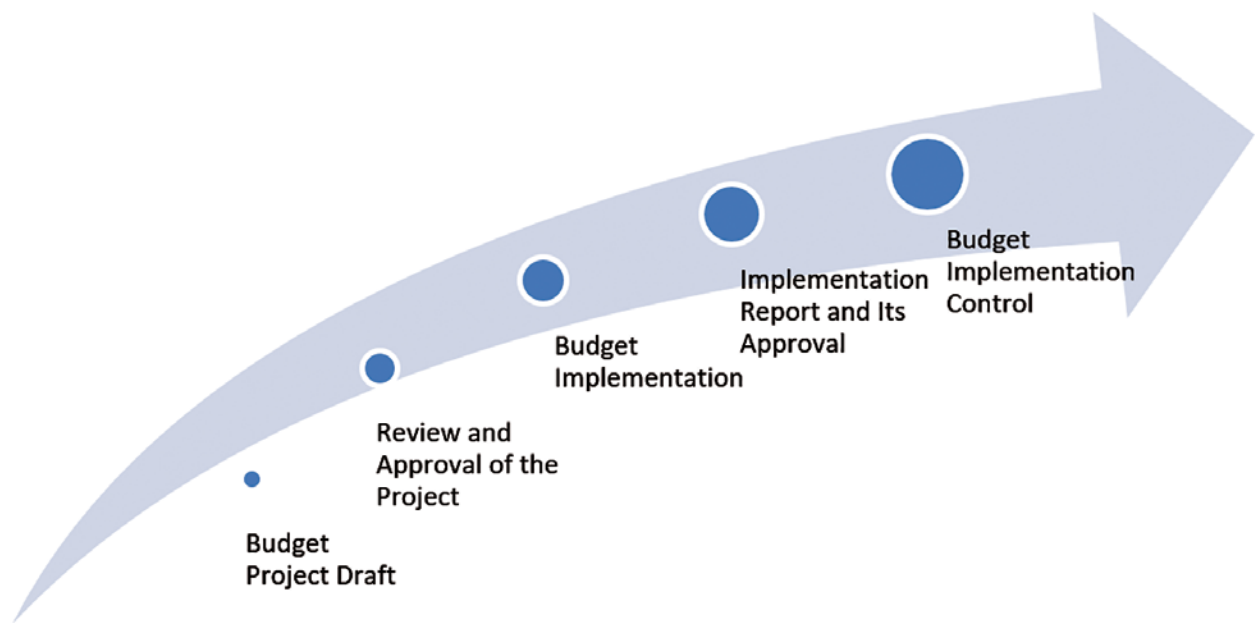
One of the most important challenges in program budget planning is the optimal redistribution of financial resources mobilized in the budget of self-governing cities between individual sectors and directions, which aims to use the limited financial resources as rationally and efficiently as possible.

In view of the above, the topic of the paper is very relevant both from a theoretical-methodological and practical point of view.

## RESEARCH RESULTS

One of the most important stages of the budget process is the preparation of the draft budget of the self-governing cities, during which the limited resources available to them are allocated according to the main priorities in order to achieve the set goals (Vanishvili & Lemonjva,

Figure 1. Budgetary processes of Self-Governing Cities



2016). In order to fully consider the practice of budget planning in the self-governing cities of Georgia, we need to know that the budget process is an activity defined by law and includes five interrelated stages (Figure 1).

Having analyzed the Georgian Budget Code, we note that the budget calendar, system, and process of local self-government units are similar to the central government's budget procedures, although the dates mentioned in the calendar are different.

We believe that local self-government units should use the central government's two-stage budgetary processes: the first stage – preparation of a document of priorities of local self-government units, and the second stage – preparation of the budget of local self-government units (Vanishvili & Lemonjava, 2017).

Therefore, it is necessary to detail the deadlines for preparing and submitting the draft budget of the self-governing unit. Due to this the indifferent attitude of public employees in the budgetary process will change, and on the other hand, strictly set deadlines and regulations will enable citizens to be actively involved in the budget planning process, so local governments will be able to identify the city's needs and use limited resources for the most urgent issues.

To determine a budget preparation calendar that corresponds to developing countries' reality and the requirements of the budgetary processes, it is necessary to follow the golden mean (Vanishvili, Katsadze, et al., 2021). For example, if the calendar is not long enough and some budget preparation is too limited in time, the

government will not have enough time to review and approve the budget. On the other hand, if the period is too long, it is more likely that changes will occur after the budget ceilings are set, and there will be a need to revise the budget applications.

For all those mentioned above, we consider it expedient to consider the following initiative to improve the budget calendar:

- The Budget Code should specify the stages and deadlines for preparing the priority document and the draft budget. Before the initiative is considered at the legislative level, it is possible to schedule these actions in the program budget methodology or in the executive body's administrative-legal act on March 1. Specifically: By ordinance the Mayor, the Council should be established no later than April 1, which will coordinate the process of preparation of the medium-term action plan and the draft annual budget. The Mayor supervises the work of the Council, and the Financial Department coordinates the work process. The Council should also include the Deputy Mayors, the heads of the policy-making departments of the respective area, and the budgetary organization heads under other control;
- Sector-specified services and budget organizations to formulate their priorities and strategies to be implemented no later than May 1 and to agree with the Council;

- Sector-specified services and budget organizations should prepare and submit to the Financial Department the following by June 1: information on the previous year medium-term action plan evaluation and the current year action plan; besides, information on the medium-term action plan for the planned and post-planning medium-term action plan and priorities for the medium-term budget;
- Sector-specified departments/budget organizations to approve their medium-term action plans by June 30, which include priorities and programs/sub-programs to be implemented within them;
- In drafting the priority document, consultations and information meetings are held with all the budget organizations that participate in the implementation of the priority areas. Based on the information (budget parameters) received from the Ministry of Finance on July 15, and taking into account the priorities of the Sector-specified services, the Financial Department should prepare the initial version of the priority document no later than July 30 and start consultations to prepare the final version of the priority document and the draft annual budget. The priority document should become the basis for determining financial resources for the planning period and budget drafting (Vanishvili & Sreseli, 2022).

By the Georgian Budget Code, Financial Department receives forecast indicators in financial assistance and tax revenues to be transferred to the respective budget under the draft budget by October 5. Afterward, it will submit the main parameters of the draft budget to the Mayor for consideration no later than October

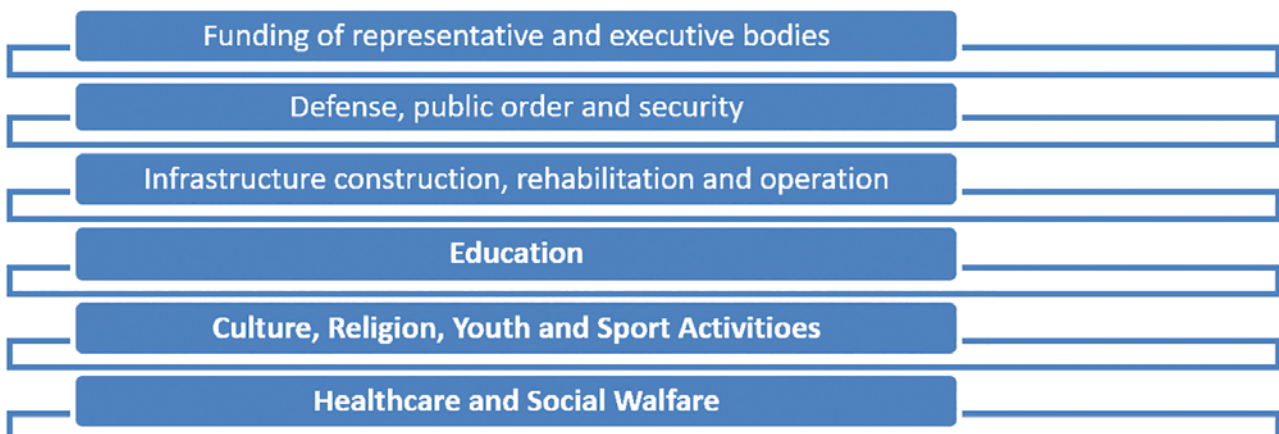
10; next, it sends budget application forms to budget organizations indicating the approximate thresholds for allocations and the number of employees no later than October 15.

The Finance Service will review the submitted budget applications, prepare the final version of the draft budget and the priority document and submit it to the Mayor for consideration no later than November 10, and the Mayor of the self-governing city will present the draft budget of the representative body together with the attached materials and the document of priorities no later than November 15.

The representative body will review the draft budget publicly and, in case of any remarks, return it to the executive body by November 25. The amended version of the account will be submitted to the City Council by December 10 and approved no later than December 31. There are exceptions: in case of non-approval of the budget before the beginning of the budget year, allocation of appropriations takes place under the principle 1/12; in the absence of an account, the executive body of the self-governing unit has the right to spend no more than 1/12 of the approved appropriations monthly on each priority.

As mentioned above, preparing an annual draft budget begins with working on a priority document. The Priorities Document is a master plan for developing administrative units that provides information on medium-term action plans. The paper covers a period of 4 years and is updated annually. The Georgian Budget Code defines the stages of elaboration of the priority document and what information it should include and within what timeframe it is submitted to the representative body. The executive approves the priority document for the planned budget year and the next

*Figure 2. The Main Priorities of Self-Governing Cities*



three years (Law of Georgia “Budget Code of Georgia”, 18/12/2009).

Having discussed the priorities of the self-governing cities, we should note that the self-governing cities' budget priorities in 2015-2020 are almost unchanged and mainly include six priorities (Figure 2).

We suppose that when drafting a document of priorities, local authorities should first of all address the issues that are relevant to the public; they should ensure that policies are defined within their competence, which in turn is reflected in goals, programs, and sub-programs, planning and implementing due measures, and mobilizing the resources needed to implement these measures.

Notably, a large part of the budgets of self-governing cities is spent on infrastructure and service delivery programs, which include the construction of infrastructure, rehabilitation, provision of specific services to citizens, and funding for various activities.

Financial resources are limited, and various problems in all self-governing cities cannot be exhaustively solved. Therefore, executive bodies must pay special attention to collecting information about the needs of the city to direct more resources to the most acute problems. The problems of the city are best known to the population of the town, therefore, a large part of the needs (especially in terms of infrastructure) can be identified through intense communication with the people, consolidation, and analysis of information received.

We have studied how information about the needs of self-governing cities are shown in a priority document. In some cases, we have found that the priority documents of self-governing cities do not define the priority areas. For example, under the document of priorities for 3 out of 5 Georgia’s self-governing cities, one of the priorities is defense, a focus at the national level and not at the local level. Consequently, the priority document's current form does not allow interested parties (be it the population, the government, the Council, NGOs, and others) to obtain information about the real priorities in the cities.

Besides, in the priority documents, some programs / sub-programs are given different priorities in different cities, as individual cities face different needs. Similarly, not all needs in self-governing cities can be met due to limited financial resources. Consequently, the process of selecting priority projects from the current conditions and a high rate of public involvement is of great importance. So, local self-government bod-

ies will be able to identify existing needs; the public involvement will enable the self-governing city authorities to orient their activities to citizens' needs. Detailed and consolidated information about needs received from different sources lead to preconditions for identifying priority areas and plan a budget focused on solving social problems.

As mentioned above, a condition for implementing the goals set out in the priorities document is their consideration in the local budget for the respective year. Accordingly, self-governing city authorities should develop the right approach for budget planning purposes, to maximize the programs/sub-programs to be implemented within the areas defined by the priority document in the relevant annual budget.

The primary task for the budget of a local self-government unit is to determine the types of its potential revenues, and after deciding the gains, it is essential to forecast the payments, which is the primary basis for drawing up the revenue part of the budget. Revenue projection concerns the determination of the optimal volume of budget revenues, and depending on the optimal revenue volume, the executive bodies of self-governing cities can rationally distribute gains over different types of expenditures.

The local self-government unit's budget revenues are the total amount of funds received in the budget during the reporting period:



Tax revenue, equalization transfer, and local fee forecasting play an essential role in Revenue projection (Law of Georgia “Tax Code of Georgia”, 17/09/2010). As for the forecast of tax revenues and equalization transfers, Georgia’s Finance Ministry shall notify the local self-government bodies no later than October 5 of the forecast indicators of financial assistance and tax revenues to be transferred to the relevant budget draft state budget.

Notably, the legislation does not allow the municipality to plan budget tax revenues over the projected figures. However, the legislation makes exceptions, which provide for the possibility of increasing the designed tax revenue plan only with the Ministry of Finance (Law of Georgia “Budget Code of Georgia”, 18/12/2009).

Other revenue planning process entirely depends on its forecast by the self-governing entity, mainly based on statistical and dynamic data, legislative changes, and the current situation analysis.

*Table 1. A decrease in non-financial assets of self-governing cities in 2020 (Thousand GEL)*

SELF-GOVERNING CITY	DECREASE OF NON-FINANCIAL ASSETS	DECREASE OF NON-FINANCIAL ASSETS
Tbilisi	66 194,9	50 000,0
Batumi	13 139,7	10 900,0
Kutaisi	6 321,9	3 250,0
Rustavi	1 573,3	800,0
Poti	184,8	400,0

Dividends are also one of the sources of income. The self-governing unit is entitled to receive bonuses under Article 19 of the Local Self-Government Code, which says it has the authority to establish a legal entity for the provision of local services. For example, if it creates a limited liability company that provides a lighting or cleaning service, it can serve the municipality and fulfill private orders.

Accordingly, the profit earned at the end of the year will be credited to the budget as long as it is the founder of the said legal entity; however, it may decide to leave the said profit to that legal entity as a founder.

While looking at the budget's revenue, it is necessary to consider one of the sources of revenue as the unused balances on the budget accounts in previous years, which can be used to finance next year's budget payments. However, special measures should be taken when using the balance, as non-compliance with the planned revenues in the current year budget may lead to the use of the balance in the budget accounts, and therefore the scheduled credit may not appear at all.

Thus, it is advisable to apply the balance when first approving the budget. Specifically, the law stipulates that a self-governing unit may deposit funds in the budget accounts in the service bank's deposit account, which will be accrued by the bank and credited to the treasury account of the budget of the self-governing unit. A self-governing unit may take loans only from the Government of Georgia or with its permission only for capital investments, subject to the restrictions set by law.

Besides, given local self-government units' tendency to mobilize their revenues, the Georgian government has been given the right to use the transfer resource to the local self-government unit to provide short-term loans to municipalities. But in this case, the loan term should not exceed December 25 of the budget year, which once again confirms the central government con-

trolling the activities of self-governing units (Vanishvili & Katsadze, 2021).

The legislation also recognizes that a self-governing unit may consent to a representative body, develop joint projects in cooperation with other municipalities, and consolidate their budget funds for this purpose. The study found that self-governing cities do not have such projects at this stage.

Besides, one of the components of budget revenues is the funds received from the decrease of non-financial assets (privatization process) following the restrictions defined in Articles 106 and 121 of the Local Self-Government Code (Organic Law of Georgia "Local Self-Government Code", 05/02/2014).

To estimate the revenue from decreased non-financial assets, it is necessary to evaluate the property's approximate market value for sale for next year and the approximate income from the property for temporary use (**Table 1**).

The table shows that a bulk of the valuable property concentrates in Tbilisi and Batumi, and as in previous years, about 90% of the incomes from the decline in non-financial assets planned for self-government in 2020 belong to self-governing cities.

We should note a comparison of the finances of self-governing cities over the last three years. It is essential to identify the difference between self-governing towns in terms of financial resources. Under the current budget classification, revenues consist of taxes, grants, and other incomes. Under these indicators, the data among the self-governing cities are as follows (**Table 2**).

As of 2019, approximately 59% of total self-government revenues were mobilized in self-governing cities. This figure increases every year (in 2018 – 58%).

The analysis of revenues received by self-governing cities in 2020 shows that, like previous years, the primary income in Tbilisi is 75% (for example, 2017 – 73%, 2018

Table 2. Taxes, grants and other revenues of the budgets of self-governing cities in 2020 (thousand GEL)

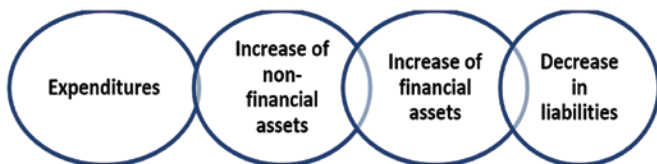
SELF-GOVERNING CITY	TAX	GRANTS	OTHER REVENUES
Tbilisi	250 000,0	389 906,0	170 779,
Batumi	29 900,0	73 575,8	40 417,2
Kutaisi	12 600,0	33 893,2	9 312,0
Rustavi	13 600,0	24 437,5	5 344,6
Poti	10 500,0	5 952,7	3 460,2

– 70%, 2019 – 64%). For the practical analysis of this comparison, compare this figure per capita (Table 3).

Although Tbilisi's income is about six times higher than that of Batumi, as shown in the table, Batumi leads in terms of per capita income, which is due to the small population.

Let us now consider the budget payments of self-governing cities and the peculiarities of its planning.

As mentioned above, the local self-government has its own and delegated powers, under which it is obliged to spend funds from the budget. In general, budget payments are a set of funds to be disbursed from the store during the reporting period, grouped into the following categories:



Georgian law recognizes that the municipality independently determines the areas of payments to be financed for its authority exercise. Notably, a targeted transfer is allocated annually from the state budget to fund the delegated powers.

Under the Local Self-Government Code of Georgia and the Georgian Budget Code, specific regulations were imposed, which must be taken into account when planning budget payments. Specifically:

- Reserve funds aims to finance unforeseen payments in the budget of the self-governing unit, the volume of which should not exceed 2 per cent of the total volume of allocations provided by the annual budget;
- Fund for repayment of debts incurred in previous years and enforcement of court decisions, the amount of which is determined by the annual budget;
- The municipality applies for the professional development of civil servants not less than 1 per cent of the total volume of budget allocations for remuneration;
- The percentage of the total volume of growth of non-financial assets planned for the budget year in the total volume of budget payments of the municipality planned for the same budget year should not be less than the same annual average of the previous three years of the planned year. The funds received or expected by the municipality in the form of targeted, special and capital transfers during the year are not taken into account;
- The municipality can use the increased financial resources based on the annual growth of its budgeted revenue forecasts only to finance payments related to the development of non-financial assets, except for new infrastructure facilities (roads, sports, and educational facilities, other facilities);

Table 3. Revenues per capita by self-governing cities in 2020

SELF-GOVERNING CITIES	REVENUE	POPULATION	INCOME PER CAPITA
Tbilisi	810 685,7	1114,6	727,3
Batumi	144 330,2	155,5	928,2
Kutaisi	55 805,2	147,2	379,1
Rustavi	43 382,1	126,3	343,5
Poti	19 912,9	41,4	481,0

- We are determining the number of staff and remuneration of local self-government civil servants and the rules of compensation of the Municipal Council's expenses.

In our opinion, it is also important to consider comparing the taxes of self-governing cities over the last three years. It is also essential to determine in terms of costs what the difference is between self-governing towns. For comparison, use the expenditures incurred in the functional classification of expenses and non-financial assets' growth on a per capita basis.

It is noteworthy that the sum of expenditures of self-governing cities was characterized by an upward trend until 2019 (2017 – 65%, 2018 – 69%, 2019 – 66%), while in 2020 it is 60% of the sum of payments. Under the budget classification of expenditures, in 2020, the first place belongs to goods and services – 25%; social security ranks second – 23% and funds for other expenses rank third – 20%. Funds for health and social care is primarily the responsibility of the central government, however, the executive bodies of self-governing cities fund small-scale social and health programs of local importance<sup>1</sup> (Vanishvili, Lemonjava, et al., 2021).

In this respect, an amendment was made to the Lo-

cal Self-Government Code in 2017, which ensures implementing measures for health care in coordination with the Ministry of Labor, Health and Social Affairs of Georgia. We suppose it provides equal access to health care for the population of self-governing units.

Analyzing the expenditures of self-governing cities and the growth of non-financial assets, we can conclude that the central part of financing divides into three functions: housing and communal services; economic activity, social care (**Table 4**).

The table helps us make a conclusion, namely:

- Batumi and Poti self-governments face especially high expenditures to finance general state services. Despite the local self-governing code defines maximum number of the employees, more work is required in this respect that will allow us to maximally reduce administrative expenses and use the newly-found resources to finance infrastructural projects;
- Only Poti, Rustavi and Batumi face the self-defence expenditures despite it is not their function. It may be caused by wrong functional classification of the programs to be carried out;
- Only Tbilisi has to spend on public order and security, but it can also relate with wrong functional classification made by executive bodies of the rest self-governing towns, as all of them have funds for covering the previous years' indebtedness and judiciary resolution, established un-

1 For example, in 2010, unlike other self-governing cities, Tbilisi government intervened in the competencies of the central government and funded pensioners living in Tbilisi with various operations in addition to the pension supplement.

*Table 4. Functional classification of the expenditures of the budgets of self-governing cities for 2020 and the growth of non-financial assets per capita (GEL)*

NAME	TBILISI	BATUMI	KUTAISI	RUSTAVI	POTI
General purpose public service	64,2	100,0	50,4	49,3	88,6
Defense	0,0	0,1	0,0	2,1	2,7
Public Order and Security	2,0	0,0	0,0	0,0	0,0
Economic Activity	93,2	276,1	66,4	96,2	17,4
Environmental Care	18,3	72,2	38,2	42,1	9,0
Utilities System	199,4	161,0	74,1	45,9	192,1
Health Care	42,8	27,7	7,5	1,9	14,9
Leisure and Culture	35,8	127,6	85,8	50,2	96,5
Education	110,7	98,3	77,8	53,9	66,2
Social Care	126,9	54,6	21,8	24,8	28,4

der the 68th article of Georgia's Budget Code. It should be reflected in the aforementioned classification article;

- Batumi is leading in terms of expenses for economic activities, but this component may not include population per capita, as the roads construction is not directly linked with the number of population;
- Batumi is also leading in terms of environment protection, and we think it is unfair, as Tbilisi spends more in this area, but its expenses are not involved in the functional classification of expenses and non-financial assets, as the money is spent as financial assets;
- Tbilisi, Poti and Batumi are leading with the sponsorship of apartment-communal operations because of the construction of massive infrastructural projects;
- Lower amounts are spent for the health protection (Tbilisi is an exception). It is logical as, by the organic law, the self-governing bodies are not obliged to carry out healthcare programs. We suppose that central government should mainly resolve the health issues, and residents of self-governing cities must not be unequal. In this respect, essential steps are required in collaboration with a government policy conductor body;
- Poti follows Batumi with financing recreation and culture, despite Tbilisi spends much more in this field. For the low number of population, Batumi and Poti are the leaders;
- Tbilisi is leading in terms of amounts spent on education, including kindergartens and it is natural, as the main part of kindergartens are in Tbilisi;
- As for social allowance, situation is different in self-governing cities. Tbilisi spends five times more per capita, than Kutaisi and four times more – than Poti. As the central government is obliged to solve social issues, such inequality between self-governing towns is unacceptable.

## CONCLUSION

Despite many positive steps, while studying the budgets of self-governing cities, we observed problems that require short evaluation and advancement:

(1) Incomplete forecast of tax revenues: With fair calculation of equalizing transfer, mobilization of incomes remains a severe problem.

(2) Social orientation of the budget: Like previously, the budget focuses on social expenses and funds are not maximally mobilized for infrastructural projects that facilitate the creation of jobs and economic growth.

(3) Development of average-term action plans: The documents of priorities of Georgia's self-governing cities, developed under updated methodology show qualitative improvement of information, the given information analysis reveal that the establishment of expected outcomes and outcomes evaluation indicators as part of the programs defined during budget planning shows errors and requires improvement.

(4) Development of expected final/midterm outcomes: Self-governing bodies present planned and expected outcomes in general and aggregated forms, at the programming level that makes it impossible to separate the final and midterm results. Therefore, no consecutive link between financial and non-financial information is observed.

(5) Development of evaluation indicators: The evaluation indicators fail to evaluate achieved results, as in a whole set of cases, only one type of an indicator is used, while the proper evaluation of programs and sub-programs requires the development of several types of indicators. All this will ensure the evaluation of the results following the efficiency, productivity and saving principles.

(6) Advancement of monitoring mechanism for controlling program implementation during fiscal year: Constant monitoring facilitates timely identification of obstacles emerged through implementation and allows the program conductor to take timely and adequate measures.

(7) Strengthening the role of inside and outside control: Well-managed internal control mechanism ensures timely identification of errors and violations in an organization and facilitates the conduction of adequate measures to eradicate them. In terms of outside financial control, the efficiency audit role is essential, focused on the evaluation of tangible results of the operation of self-governing units and conducted measures. It supports efficient and productive management of public resources.



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