



Ministry of Finance of Georgia
State Treasury



EFFECTIVE AND TRANSPARENT BUDGET REPORTING

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January, 2014



CONTENT



- General Reporting
- Transparency - Information Proactively published on Web-Page
- Reporting Based on GFS
- Analytical Charts, using:
 - Procurement information (CPV Codes)
 - Other details (travel expenses, duration, per-diem etc.)
- Findings and recommendations
- Other Tools for effective reporting
- Future Plans

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GENERAL REPORTING



- Daily & Monthly Reporting
 - TSA and its Sub-accounts: *State budget, local authorities; IMF Debt; Deposit account; Special purpose grants; Tax Refund.*
 - State Budget Balance
 - Budget Execution
 - Other
- Addressees:
 - Management of Treasury/MOF
 - Departments of MOF
 - Line Ministries
 - National Bank of Georgia
 - Parliament of Georgia
 - Other



TRANSPARENCY



Reports Proactively published on a web-page:

- Budget Execution Package (monthly)
- Consolidated Budget Receipts (monthly)
- Cash Flow Statement (monthly)
- Operative Information (Daily):
 - State Budget execution
 - Consolidated Budget Tax Income
 - Consolidated Budget Deposits



SAMPLE OF REPORTS



State Budget Balance									
Receipts	Annual Plan	12 Month Execution	Revenue of the Day	Exec. to Planned %					
State Budget Revenue	7,422,500	6,746,835	78,756	90.9%					
<i>Incl. Taxes</i>	6,920,000	6,287,685	54,484	90.9%					
<i>Grants</i>	202,500	146,203	2,341	72.2%					
<i>incl. Budget Support</i>	75,000	83,070	-	110.8%					
<i>Other Revenues</i>	300,000	312,947	21,930	104.3%					
NonFinancial Assets	100,000	77,515	2	77.5%					
Financial Assets	35,000	39,924	7	114.1%					
Borrowing	858,000	708,424	3,802	81.6%					
<i>Domestic</i>	150,000	149,531	-	99.7%					
<i>External</i>	718,000	558,893	3,802	77.8%					
<i>Investment Credits</i>	650,000	442,258	3,802	68.0%					
<i>Budget Support Credits</i>	68,000	101,251	-	148.9%					
State Budget Total Receipts	8,425,500	7,572,699	82,567	89.9%					
Payments	Annual Plan	Commitment	Payment	Balance	Payment Request	Prev. Day's Payment	Exec. to Planned %	Commitment %	Exec. to Payment rec %
Compensation of employees	1,193,959	1,188,938	1,188,693	5,021	1,188,693	5,596	99.4%	99.8%	100.0%
Use of goods and services	796,103	761,970	751,896	34,133	751,896	10,631	94.4%	98.7%	100.0%
Interest	260,175	233,043	233,043	27,133	233,043		89.6%	100.0%	100.0%
Subsidies	246,958	239,272	238,411	7,866	238,411	694	96.5%	99.6%	100.0%
Grants	1,161,013	1,119,908	1,082,944	41,104	1,082,944	39,487	93.3%	96.7%	100.0%
Social benefits	2,256,418	2,083,412	2,082,980	183,006	2,082,980	7,064	91.9%	100.0%	100.0%
Other Expense	1,081,053	904,812	881,775	176,241	881,775	87,307	81.6%	97.5%	100.0%
Nonfinancial assets	889,486	763,206	742,559	126,280	742,559	25,046	83.5%	97.3%	100.0%
Financial assets	317,898	273,784	268,017	44,114	268,017	34,170	84.3%	97.9%	100.0%
Borrowing	535,438	514,446	513,865	20,992	513,865	65	96.0%	99.9%	100.0%
<i>Domestic</i>	60,466	60,230	59,649	236	59,649	65	98.6%	99.0%	100.0%
<i>External</i>	474,971	454,216	454,216	20,756	454,216		95.6%	100.0%	100.0%
State Budget Total Expenditure	8,748,500	8,082,790	7,982,182	665,710	7,982,182	210,061	91.2%	98.8%	100.0%
State Budget Deposits	Deposits 01.01.2013 332 389.6	Current Deposits 287 146.4	Change of Deposits 45 243.1						

	December-Revenues																	
	State Budget					Local Authorities					Total							
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013			
Code	Type																	
11111	Income Tax	119,363	101,338	199,038	203,358	70,888	8,228	9,936	13,516	15,149	4,982	127,591	111,273	212,554	218,506	75,871		
11121	Profit Tax	53,223	115,698	86,538	102,536	90,461	-	-	-	-	-	53,223	115,698	86,538	102,536	90,461		
113	Property Tax	-	-	-	-	-	18,620	9,032	10,311	11,062	10,545	18,620	9,032	10,311	11,062	10,545		
11411	Value Added Tax	200,574	207,716	289,595	276,789	222,125	-	-	-	-	-	200,574	207,716	289,595	276,789	222,125		
1142	Excise Duty	35,843	38,967	59,681	69,122	39,929	-	-	-	-	-	35,843	38,967	59,681	69,122	39,929		
1151	Import Duty	3,580	5,310	9,079	8,870	4,729	-	-	-	-	-	3,580	5,310	9,079	8,870	4,729		
2012 - 22/11/2012																		
Economic Codes	Total	Budget Funds	Presid. Fund	Gov. Fund	Region. Fund	Oblig. Fund	Grant	Credit	Spec. Grant	Total	Budget Funds	Presid. Fund	Gov. Fund	Region. Fund	Oblig. Fund	Grant	Credit	Spec. Grant
Total Expense	6,667	5,611	42	51	405	3	77	463	16	6,620	5,890	10	27	223	22	57	369	22
Expense	5,659	5,096	38	47	278	3	68	116	13	5,472	5,126	10	23	170	0	56	69	18
Compensation of Employees	890	890	0	1	-	-	0	-	0	1,011	1,005	1	4	-	-	0	-	1
Use of goods and Services	912	885	6	11	1	-	0	-	8	617	593	6	6	0	-	0	-	11
Interest	229	229	-	-	-	-	-	-	-	215	215	-	-	-	-	-	-	-
Subsidies	207	175	0	8	5	-	4	13	3	213	178	-	7	1	-	8	17	3
Grants	1,074	781	30	9	251	-	-	1	2	830	660	0	0	168	0	-	0	0
Social Benefits	1,538	1,537	0	1	-	-	-	-	0	1,849	1,846	1	3	-	-	-	-	0
Other Expense	809	600	1	18	21	3	64	102	0	737	629	2	2	2	0	48	52	2
2013 - 22/11/2013																		



WHAT IS THE CPV?



Common Procurement Vocabulary (CPV)

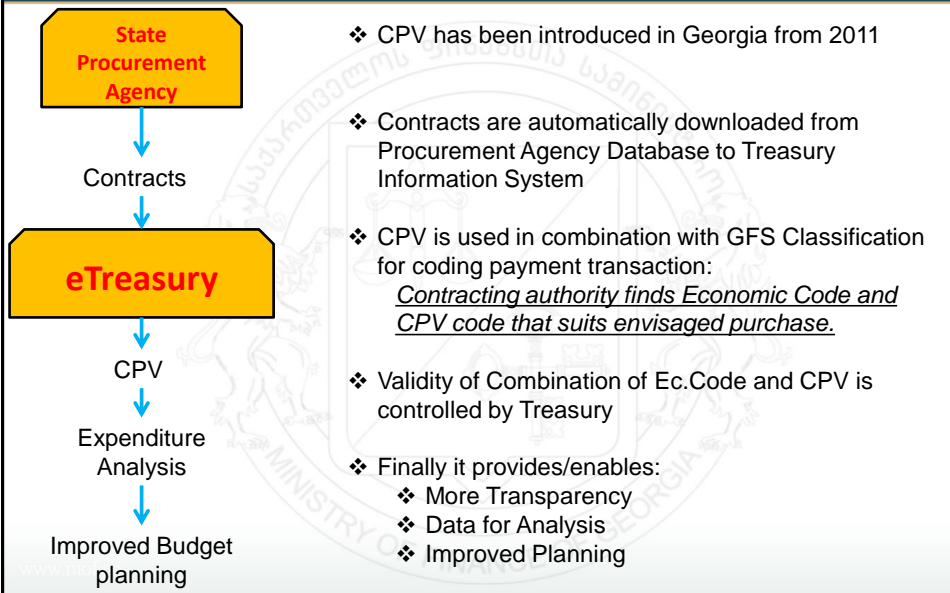
- Established by Regulation of the European Parliament and of the Council on Nov. 5, 2002
- Endeavors to cover all requirements for supplies, works and services;
- Describes the subject matter of the contracts;
- Consists of about 9500 different Codes;
- CPV list – Tree structure numerical codes comprising eight digits each and subdivided into:
 - The first two digits identify the divisions (XX000000-Y);
 - The first three digits identify the groups (XXX00000-Y);
 - The first four digits identify the classes (XXXX0000-Y);
 - The first five digits identify the categories (XXXXX000-Y);
- Each of the last three digits gives a greater degree of precision within each category.
- To remain effective, the CPV evolves in line with market developments.
- Improves the transparency of public procurement;
- Is mandatory in the European Union from 1 February 2006.

Treasury PFM Reforms



ANALYTICAL CHARTS, USING:

- **PROCUREMENT INFORMATION (CPV CODES)**
- OTHER DETAILED INFORMATION (E.G. ENCLOSURE OF BUSINESS TRIPS)

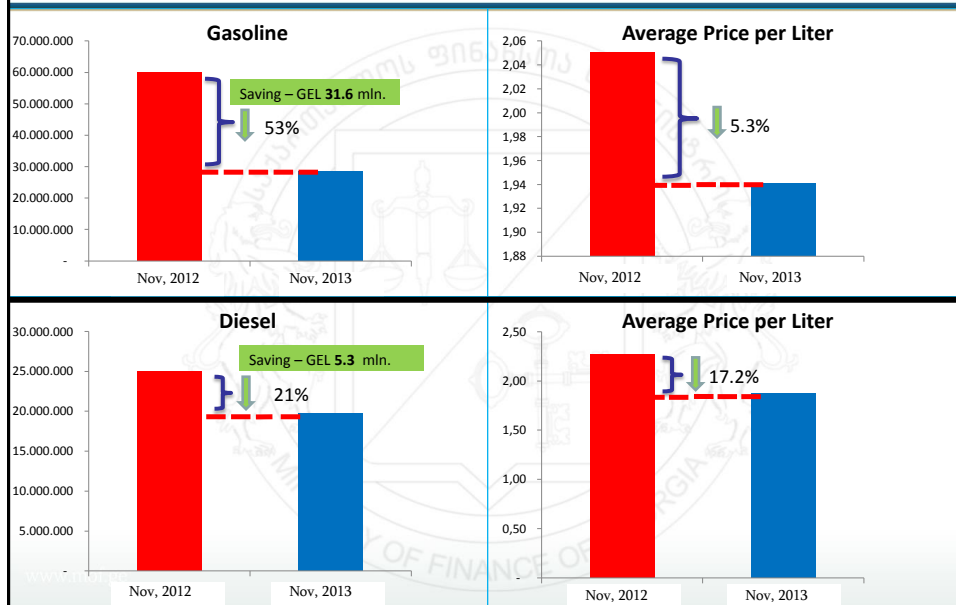




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ANALYTICAL CHARTS, USING:

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- OTHER DETAILED INFORMATION (E.G. ENCLOSURE OF BUSINESS TRIPS)



- Other specific procurements being analysed:
 - Other consolidated procurement:
 - Laptops
 - Mobile phones
 - Paper A4
 - Other Themes:
 - Transport Purchase&Care
 - Mobile Communication
 - Other: Computers, TV's, Audio/Video equipment, furniture, utility payments ...



ANALYTICAL CHARTS, USING:

- **PROCUREMENT INFORMATION (CPV CODES)**

- **OTHER DETAILED INFORMATION (E.G. ENCLOSURE OF BUSINESS TRIPS)**



Type	Name	Description	Report Category	Modified
	Mobile_Communication			1/14/2014 2:18 PM
	Other_Expenses			1/14/2014 2:19 PM
	Transport			1/14/2014 2:19 PM

Type	Name	Type	Name	Type	Name
	3.1 Cars, Root Organisations, Sub Organisations		4.1 Economic Code_Root Organisation_Sub Organisation		5.1 Supplier_Amount
	3.2 Cars, Supplier, Sub Organisations		4.2 Economic Code_Sub Organisation_Supplier		5.2 Supplier_Economic Code_Amount
	3.2.1 Cars Supplier Sub Organisations (v2)		4.3 Economic Code_Sub Organisation		5.3 Root Organisation_Sub Organisation_Computer
	3.3 Transport Root Organisations Sub Organisations		4.4 Supplier_Mobile_Internet_TV		5.4 Root Organisation_Sub Organisation_All Ec.Codes
	3.4 Fuel Supplier Economic Code		4.5 Economic Code_Root Organisation_Sub Organisation_Suppliers		5.4.1 Root Organisation_Sub Organisation_All Ec.Codes (v2)
	3.5 Fuel Supplier without Economic Code		4.6 CPV (Mobile Phones)_Root Organisation_Sub Organisation-From All Ec.Codes		5.5 Supplier_Computer
	3.6 Fuel Supplier Sub Organisation Economic Code		4.7 CPV (Mobile Phones)_Sub Organisation-From vta Ec. Codes		5.6 Supplier_Computer_All Ec. Codes
	3.7 Fuel Supplier Sub Organisation without Economic Code		4.8 CPV (Mobile Phones)_Sub Organisation-From Other Ec.Codes		5.7 Root Organisation_2 Ec.Codes_Computer
	3.8 Fuel Supplier Economic Code Unit		4.9 Supplier-Two Ec.Codes		5.8 Root Organisation_Sub Organisation_2 Ec.Codes_Computer
	3.9 Oil Fuel		4.10 Supplier-all Ec.Codes_except Two Ec.Codes		5.9 Supplier_Economic Code_Computer
	3.10 Economic Code_Years		4.11 Supplier-all Ec.Codes		5.10 Supplier_All except Computer
	3.11 Economic Code Root Organisation Sub Organisation CPV C		4.12 Supplier_root Organisations_all Ec.Codes		5.11 Sub Organisation_All Ec.Codes
			4.13 Supplier_Sub Organisations_all Ec.Codes		5.12 Sub Organisation_Ec.Codes_TV
			4.14 Mobile Communication by years		5.12.1 Sub Organisation_Ec.Codes_TV (v2)
			4.15 Mobile Phones (Cheap) by years		5.13 Sub Organisation_Ec.Codes_Video-Audio Equipment
			4.16 Mobile Phones (Expensive) by years		5.14 Sub Organisation_Video-Audio Equipment
					5.15 Sub Organisation_Video-Audio Equipment (v2)
					5.16 Sub Organisation_All Ec.Codes
					5.17 Sub Organisation_All Ec.Codes_Suppliers
					5.17.1 Sub Organisation_All Ec.Codes_Suppliers (v2)
					5.18 Sub Organisation_Video-Audio Equipment_Suppliers
					5.19 CPV Codes (4th level)_All Ec.Codes
					5.20 Root Organisation_Sub Organisation_Computer
					5.21 Root Organisation_Sub Organisation_Office Furniture
					5.22 Economic Code_Utility Payments
					5.23 Supplier_Economic Code
					5.24 Sub Organisation_Ec.Codes_Supplier
					5.25 CPV_Amount



ANALYTICAL CHARTS, USING:

- **PROCUREMENT INFORMATION (CPV CODES)**

- **OTHER DETAILED INFORMATION (E.G. ENCLOSURE OF BUSINESS TRIPS)**



- **New requirements on travel expenses – need to submit all the related details**

მივიღებთ

განმკარგავი ორგანიზაცია: საქართველოს ფინანსთა სამინისტროს სახაზინო სამსახური ბეტის თარიღი: 20.01.2012

ბეტის სახე: მრეწველობა ბეტის გამოშვების საიდ. კოდი: 204931440 - საქართველოს ფინანსთა სამინისტროს სახაზინო

ბეტის ნომერი: 8-13 დანართის ტიპი: ქვეყნის გარეუბ

	ხარჯის ტიპი	მდგმარეობა	დღეები	დაწ. თარ.	დს. თარ.	ხარჯი დღეში	ფაქტ. ხარჯი	მომზრუნე
▲	სლოვენია - ლიუბლიანა	30 იან. - 03 თებ.				207.16	1,930.72	0.0
▲	დავით გამყრელიძე	რეზიდენცია				207.16	1,930.72	0.0
	23 01 04 03	მოთხ. # 1 ავ. დღიური ნორმა	სლოვენია - ლიუბლიანა [30 იან. - 03 თებ.]	5	30 იან. 03 თებ.	73.51	367.53	0.1
	23 01 04 03	მოთხ. # 1 ავ. მგზავრობის ხარჯი	სლოვენია - ლიუბლიანა [30 იან. - 03 თებ.]				953.00	0.1
	23 01 04 03	მოთხ. # 1 ავ. ვიზის ხარჯი	სლოვენია - ლიუბლიანა [30 იან. - 03 თებ.]				75.59	0.1
	23 01 04 03	მოთხ. # 1 ავ. სასტუმროს ხარჯი	სლოვენია - ლიუბლიანა [30 იან. - 03 თებ.]	4	31 იან. 03 თებ.	133.65	534.60	0.1

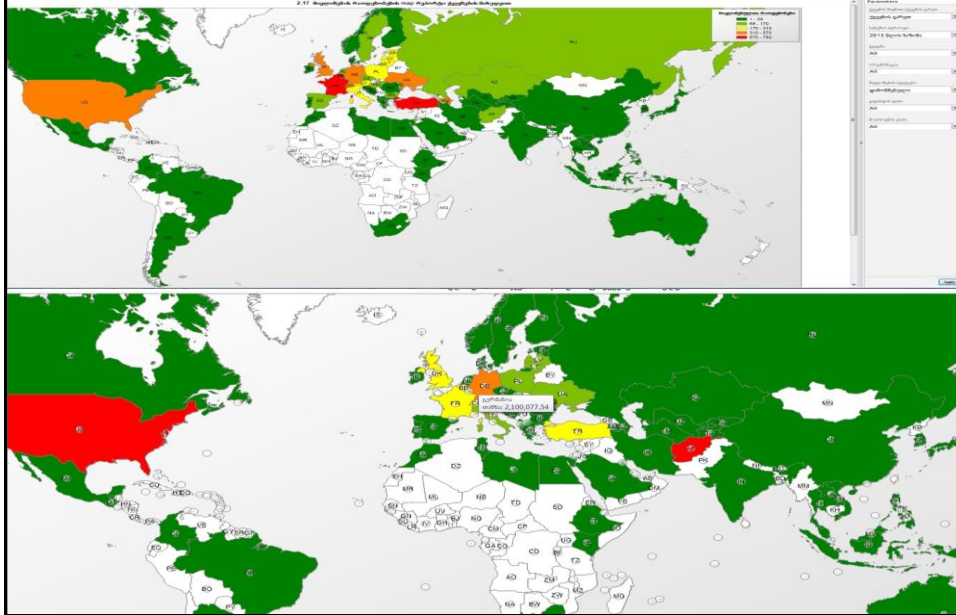
- Now information is available by:
 - Countries, Cities,
 - Organizations, Positions, Individuals, Trip duration, Expense types etc..

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ANALYTICAL CHARTS, USING:

- PROCUREMENT INFORMATION (CPV CODES)
- **OTHER DETAILED INFORMATION (E.G. ENCLOSURE OF BUSINESS TRIPS)**



ANALYTICAL CHARTS, USING:

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2.1.1 Countries and Organisations	1.1. Detailed_2013
2.1.2 Countries and Organisations (detailed)	1.1.1 The most Detailed_2013
2.2 Countries	1.1 Detailed
2.3 Organisations	1.1.1 The most Detailed
2.4 Countries Positions and Persons	1.1.2 Salary_Positions
2.5 Persons Positions and Organizations	1.1.3 Salary_Averages_Positions
2.5.2 Persons Positions and Organizations (summary)	1.1.4 Salary_Averages_Positions (v2)
2.5.4 Positions and Organizations (summary)	1.2 Salaray (Summary)
2.6 Countries Cities and Persons	1.3 Detailed_2012
2.7 Cities	1.4 Salary-2012vs2013
2.8 Country and Position Groups	1.5 Top 200
2.9 Organizations and Position Groups	1.6 More than 3000
2.10 Detailed Report	1.7 Less than 500
2.11.3 Summary Report by Persons	1.8 Staff with Thresholds
2.12 Static Report	1.9 Not on staff Thresholds
2.12.2 Static Report (V2)	1.10 Summary Thresholds
2.13 Static Report-Organizations and Countries	1.11 Less than 3000
2.14 Static Report-Organizations	
2.15 Organization (all types)	
2.16 Map Report by Expenses	
2.17 Map Report by Trips Number	



FINDINGS AND RECOMMENDATIONS



Travel Expenses Annually reach GEL 60mln.

Savings can be made, by e.g. :

- ❖ Making Corporate Contracts
 - Reducing flight & hotel expenses
- ❖ Setting Thresholds
 - Reducing hotel Expenses
- ❖ Revising Old Norms
 - Reducing daily & accomodation Expenses

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OTHER TOOLS FOR EFFECTIVE REPORTING



Visual Basic for Applications -

*Powerful tool for automation
slide supported by Live
Demonstration*

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FUTURE PLANS



- Enhancing Coverage of Statistical Analysis
- Additional Tools for Analysis (e.g. “R” Programming)
- Identify Key Performance Indicators based on detailed data
- Full Automation of Reporting, using:
 - VBA
 - PowerPivot
 - other

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Thank you for your attention!

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