

Armenia



Government Expenditure Database



User's Manual

**The World Bank
June 2015**

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The World Bank

I. About BOOST

A core function of any government involves collecting and disbursing public funds and maintaining records of such expenditures. Budget execution systems vary greatly in terms of their organization, transparency, accuracy, and level of detail. For researchers, the ability to easily access and analyze public expenditure data is key to providing thorough and timely advice to policymakers and relevant stakeholders. For government officials, rapid access to budget execution data in an easy-to-use format is essential for better decision-making and increasing analytical capacity within ministries.

The purpose of the BOOST project is to enhance the transparency and efficiency of public spending across the globe by improving access to government expenditure data and linking spending to relevant results. As of June 2015, the BOOST team has collected and processed detailed government expenditure data from more than a dozen countries across the Europe and Central Asia region, creating easy-to-use databases that have been employed by World Bank researchers on a variety of projects.

In Armenia, the BOOST government expenditure database has been constructed using the data available on Armenia's Ministry of Finance's website. This manual describes the resulting database and provides the information necessary to analyze Armenia's public expenditures.

This document is organized into the following sections:

Part II outlines the Armenian budget structure;

Part III presents the organization of the database;

Part IV provides examples of how to use BOOST through the Excel PivotTable interface;

The Appendix contains the budget classification codes used in the BOOST.

The BOOST team would like to thank the staff of the Ministry of Finance, as well as the growing BOOST user community of researchers and policymakers who continue to provide useful feedback as this project continues to grow and improve. We hope that this tool is helpful in opening new avenues for analysis and providing answers to important questions about the efficiency, equity, and effectiveness of government spending.

For help with issues that are not addressed here, please contact the ECA BOOST team (by email at ecaboost@worldbank.org).

The Armenia BOOST at a Glance

Country		Armenia
Period		2006-2014
Coverage	Level of government	Central Government
	Extrabudgetary funds	No ¹
	Sectors	All
Administrative classification	Central	<ul style="list-style-type: none"> ✓ Line ministries and other central gov. institutions ✓ Subordinated budget organizations ✓ Deconcentrated offices of the central government in 11 regions (10 <i>marzes</i> and the City of Yerevan)
Functional classification	COFOG-compatible	Yes
	Subfunctions	Available, 2 levels
Economic classification	GFS-compatible	Yes, GFS 2001
	Subcategories	Available, 3 levels
Program		Available, 1 level ²

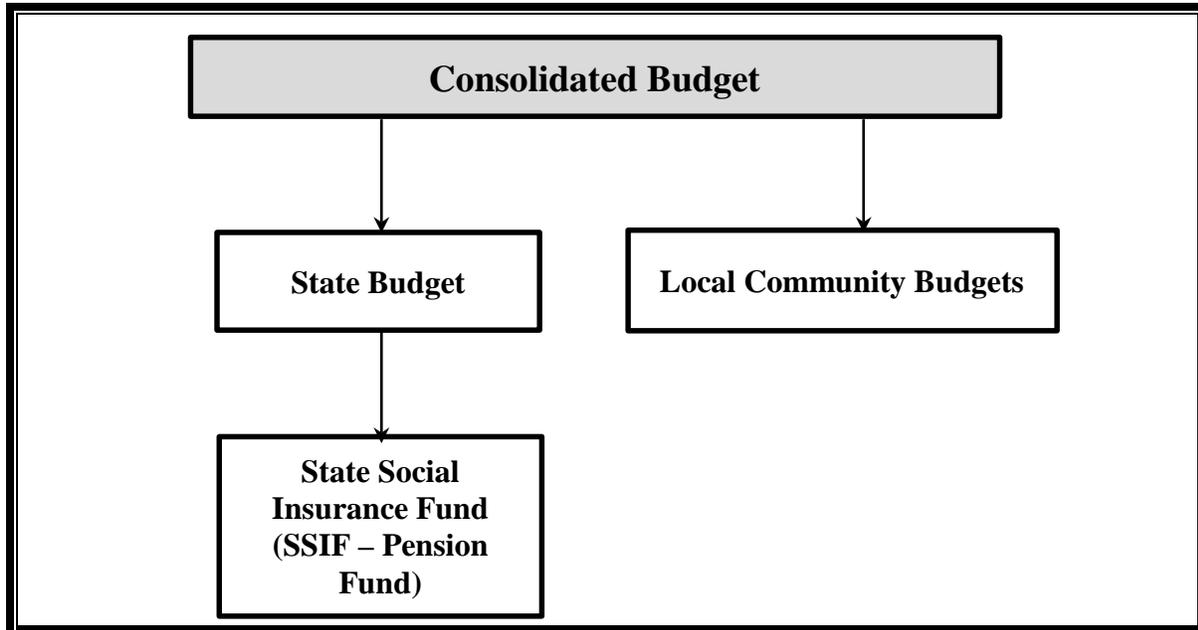
¹ Since 2008, the responsibility to execute the State Social Insurance Budget, which used to be the only extrabudgetary fund in the Republic, rests with the Government of Armenia.

² In the Armenia BOOST, the program-based classification is available only for the period of 2010-2014. In order to analyze the program-based budgeting it is recommended to use the Excel version of the BOOST.

II. Armenia Budget Structure

Armenia's national public budget is composed of three parts, as shown in Figure 1 below: (i) the State Budget; (ii) the Local Community Budgets and (iii) the State Social Insurance Fund, SSIF. Public expenditure in Armenia is highly centralized with the State Budget (including the social insurance budget³) accounting for approximately 97 percent of the consolidated budget⁴ in 2012.

Figure 1: Structure of Armenia's National Public Budget



Expenditures in the National Public Budget are classified according to the economic, functional and administrative classifications listed in the country's budget classification/ Chart of Accounts (CoA). The national budget classification contains four levels of economic classification, three levels of functional classification (division, group and class) and one level of program classification (program).

Administratively, central government spending units are classified into top-level public authorities (such as ministries) and marz administrations; meanwhile, local government authorities are represented by communities.

³ The funds previously collected in the Republic of Armenia social insurance budget have been included in the State budget since 2008.

⁴ State Budget Execution Report 2012 (MoF of Armenia).

Table 2. List of BOOST Variables	
BOOST Variable	Variable Description
<i>Administrative Classification Variables</i>	
admin	Level1: Agencies
<i>Functional Classification Variables</i>	
func1	Level 1: Division
func2	Level 2: Group
func3	Level3: Class
<i>Economic Classification Variables</i>	
econ1	Level 1
econ2	Level 2
econ3	Level 3
econ4	Level4: Line Item
<i>Program Classification Variables</i>	
program	Level 1: Program
<i>Other Classification Variables</i>	
exp_type	Expenditure Type
year	Budget Year
<i>Budgetary Amounts</i>	
approved	Approved Budget (AMD)
adjusted	Adjusted Budget (AMD)
executed	Executed Budget (AMD)

The database contains one variable that corresponds to the administrative classification within the Armenian budget, *admin*. This variable specifies agencies under which the funds were spent.

Additionally, the database contains variables that correspond to the four levels of economical classification (*econ1*, *econ2*, *econ3* and *econ4*) and three levels of functional classification (*func1*, *func2* and *func3*). The *program* variable identifies the programs that were funded.

The database includes one additional custom variable: *exp_type*. The variable *exp_type* specifies the type of expenditures contained in a particular line of data, corresponding to the following frequently used economic spending categories: “**Personnel**” costs; “**Non-personnel recurrent**” costs⁵; “**Capital**” costs and “**Other**” if applicable. These categories were defined in order to facilitate the common analytical uses of such expenditure breakdowns.

⁵ Since most personnel expenditures are recorded under “4200 Acquisition of services and goods”, which are reflected in “Non-personnel recurrent” costs, “Personnel” costs are substantially underestimated and “Non-personnel recurrent” costs overestimated by the same amount for the period 2006-2014.

In addition, the database contains three variables that correspond to different nominal budget amounts denominated in Armenian dram: *approved* contains the approved budget, *adjusted* contains the adjusted budget, and *executed* contains the actual expenditure (budget execution) associated with that line item.

IV. How to Use BOOST

For ease of use, the BOOST team has developed a standard user interface through which to access the BOOST government expenditure database with the help of Excel PivotTables.

A PivotTable report is an interactive way to quickly summarize large amounts of data. A PivotTable report can be used to analyze numerical data in detail and to answer unanticipated questions about your data. A PivotTable report is especially designed for:

- *Querying large amounts of data in user-friendly ways.*
- *Subtotaling and aggregating numeric data, summarizing data by categories and subcategories, and creating custom calculations and formulas.*
- *Expanding and collapsing levels of data to focus your results, and drilling down to details from the summary data for areas of interest to you.*
- *Moving rows to columns or columns to rows (or “pivoting”) to see different summaries of the source data.*
- *Filtering, sorting, grouping, and conditionally formatting the most useful and interesting subset of data to enable you to focus on the information that you want.*
- *Presenting concise, attractive, and annotated online or printed reports.*⁶

PivotTables are straightforward and easy to use and allow for quick, customizable analyses of large amounts of data. This section presents several examples on how to use the BOOST PivotTable interface for general and custom reports.⁷

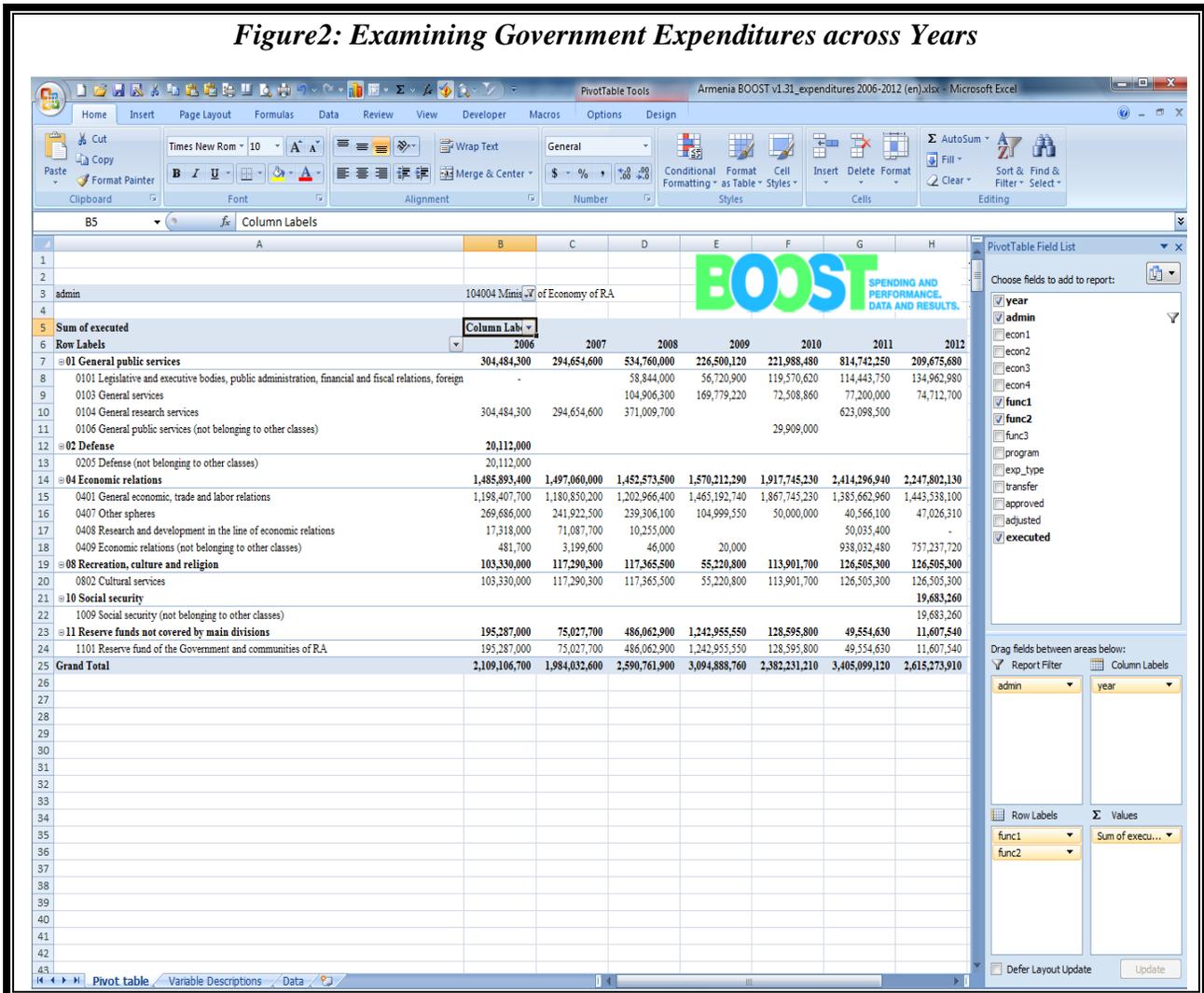
⁶ For more information on Excel PivotTables, please consult the help function in Microsoft Excel or this helpful overview on the Microsoft website: <http://office.microsoft.com/en-us/excel-help/overview-of-pivottable-and-pivotchart-reports-HP010177384.aspx>.

⁷ The minimum technical requirements for using the Armenia BOOST government expenditure database are as follows: (i) a computer with at least 1 GB of RAM (2 GB preferred); (ii) Microsoft Excel version 2007 or later (or similar database software that allows loading of files with at least one million lines of data).

Example 1: Time Trend Analysis

Figure 2 below presents a simple example of time trend analysis at the macro level. It reports (in nominal terms) the Ministry of Economy’s expenditures from 2006 to 2014, broken down by the two top-levels in the functional classification. To generate this PivotTable, *func1* and *func2* are placed in the “Row Labels” box, year in the “Column Labels” box. The values in the body of the table consist of the sum of the *executed* variable. In addition to this, *admin* is placed in the “Report Filter” box. Then above the table, in dropdown menu found in the admin row, you click on “104004 Ministry of Economy”.

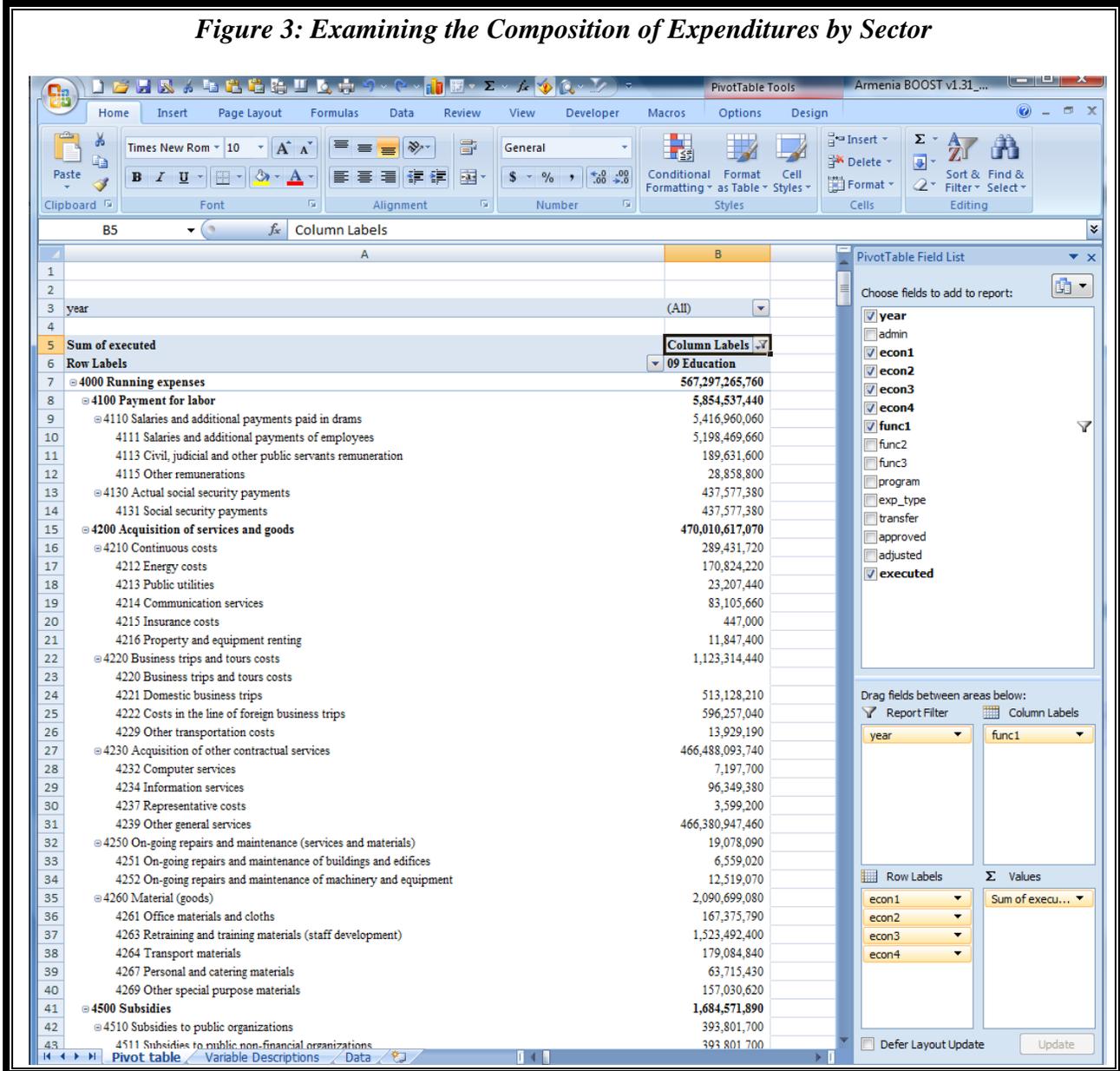
Figure2: Examining Government Expenditures across Years



Example 2: Composition Breakdown

Figure 3 below presents a breakdown of 2012 state expenditures by economic category and sub-categories for education in Armenia. To generate this PivotTable, *econ1*, *econ2*, *econ3* and *econ4* are placed in the “Row Labels” box, *func1* in the “Column Labels” box. Finally *year* (“2012”) and *func1* (“09 Education”) variables are used as filters. The values in the body of the table consist of the sum of the executed variable.

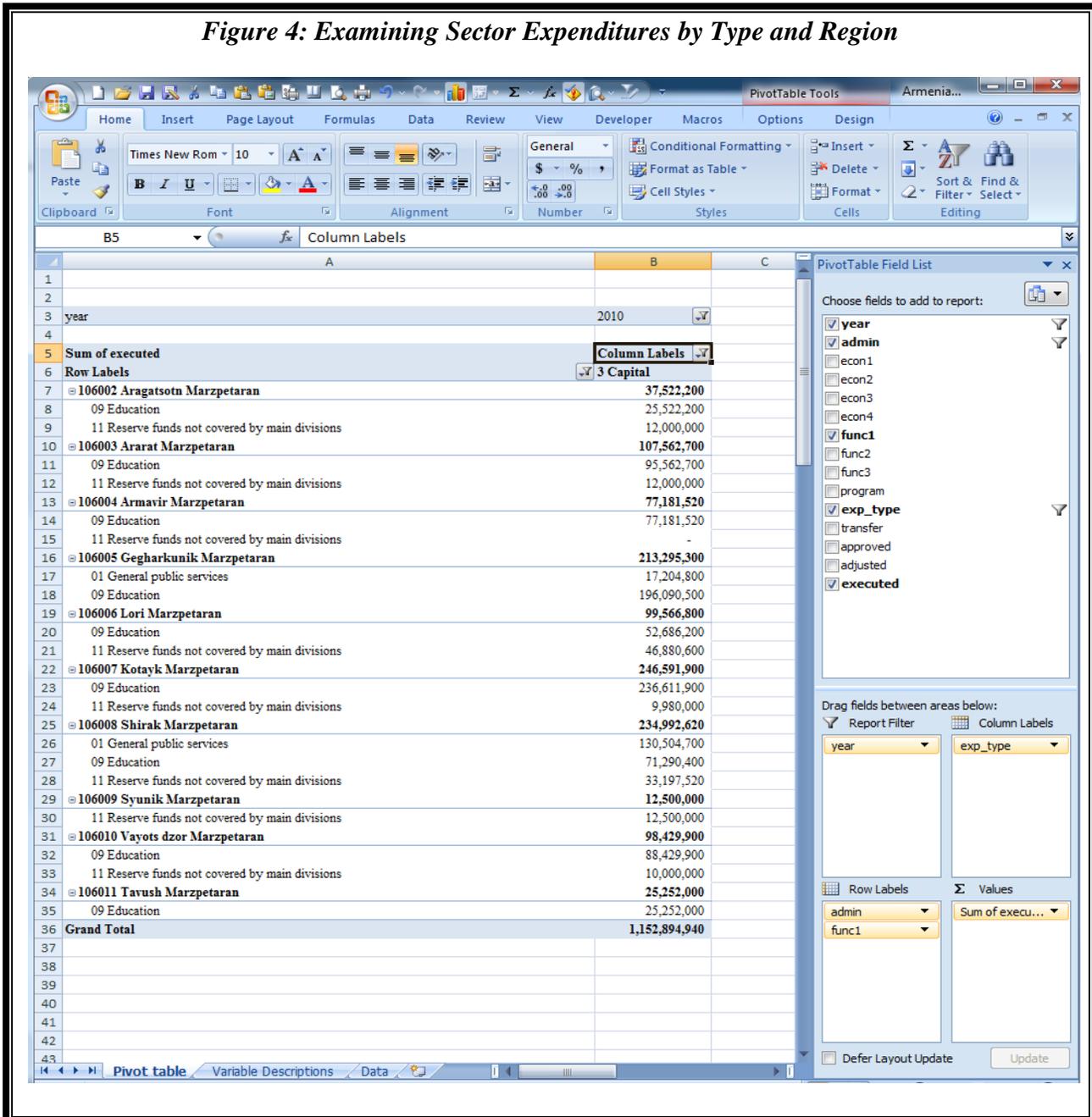
Figure 3: Examining the Composition of Expenditures by Sector



Example 3: Geographic Variation

Figure 4 below presents a breakdown of 2010 capital expenditures⁸ by marzes and sectors. To generate this PivotTable, *admin* and *func1* are placed in the “Row Labels box, *exp_type* in the “Column Labels” box, and *year* (“2010”), and *admin* variables are used as filters. The values in the body of the table consist of the sum of the executed variable.

Figure 4: Examining Sector Expenditures by Type and Region



⁸ This refers to the transfers from the State budget to the regional administrative bodies

V. Glossary

BOOST: A project of the World Bank aimed at enhancing the transparency and efficiency of public spending across the globe by improving access to government expenditure data and linking spending to outcomes through rigorous public expenditure analysis. “BOOST” is not an acronym.

CoA: Chart of accounts, a universal budget classification used by all state and local authorities in Armenia to report financial information to the State Treasury Service of Armenia. The CoA contains classification codes for economic, functional, administrative, and other types of budget classification.

MoF: Ministry of Finance of Armenia.

Appendix. Budget Classification Codes

This appendix contains codes and descriptions for all variables in the Armenia BOOST database.

BOOST code	Admin
101001	101001 Staff of President of RA
101002	101002 National Assembly of RA
101003	101003 RA Government Staff
102001	102001 Constitutional Court of RA
102002	102002 Judicial Department of RA
102024	102024 Judicial School
103001	103001 Office of Public Prosecutor of RA
103002	103002 Special Investigatory Service of RA
104001	104001 Ministry of Territorial Administration of RA
104002	104002 Ministry of Healthcare of RA
104003	104003 Ministry of Justice of RA
104004	104004 Ministry of Economy of RA
104005	104005 Ministry of Foreign Affairs of RA
104006	104006 Ministry of Nature Protection of RA
104007	104007 Ministry of Agriculture of RA
104009	104009 Ministry of Energy and Natural Resources of RA
104010	104010 Ministry of Education and Science of RA
104011	104011 Ministry of Culture of RA
104013	104013 Ministry of Defense of RA
104016	104016 Ministry of Labor and Social Affairs of RA
104018	104018 Ministry of Transport and Communication of RA
104020	104020 Ministry of Urban Development of RA
104021	104021 Ministry of Finance of RA
104022	104022 Ministry of Sport and Youth Affairs of RA
104023	104023 Ministry of Emergency Situations of RA
104024	104024 Ministry of Diaspora of RA
105002	105002 State Social Insurance Service of the Ministry of Labor and Social Affairs of RA
105003	105003 National Statistics Service of RA
105004	105004 RA Public Services Regulatory Committee
105005	105005 RA Central Election Commission
105007	105006 Securities Commission of RA
105008	105007 Civil Service Council of RA
105009	105008 State Commission for the Protection of Economic Competition of RA
105010	105009 State Committee of the Real Estate Cadastre adjunct to the Government of RA
105012	105010 State Committee for Water Management of the Ministry of Territorial Administration of RA
105013	105012 National Commission for TV and Radio
105014	105013 State Revenue Committee adjunct to the Government of RA
105015	105014 Armenian Rescue Service of the Ministry of Emergency Situations of RA
105016	105015 State Committee of Science of the Ministry of Education and Science of RA
105017	105016 General Department of Civil Aviation adjunct to the Government of RA
105018	105017 Public Protocol Service Agency of the Ministry of Foreign Affairs of RA

105019	105018 National Security Service adjunct to the Government of RA
105020	105019 Police adjunct to the Government of RA
105021	105020 State Committee of the Real Estate Cadastre adjunct to the Government of RA
105033	105021 State Migration Service of the Ministry of Territorial Administration of RA
105034	105033 Council of Public TV and Radio Company of Armenia
105035	105034 Control Chamber of RA
105037	105035 Staff of Human Rights Defender
105040	105037 RA State Nuclear Safety Regulatory Committee by the Government
105041	105040 RA National Security Council
105042	105041 RA National Security Council State Protection Service
106001	105042 Ministry of Agriculture of RA Food Safety Service
106002	106001 Yerevan Municipality
106003	106002 Aragatsotn Marzpetaran
106004	106003 Ararat Marzpetaran
106005	106004 Armavir Marzpetaran
106006	106005 Gegharkunik Marzpetaran
106007	106006 Lori Marzpetaran
106008	106007 Kotayk Marzpetaran
106009	106008 Shirak Marzpetaran
106010	106009 Syunik Marzpetaran
106011	106010 Vayots dzor Marzpetaran
301002	106011 Tavush Marzpetaran
301007	301002 Government of RA
101001	301007 Other bodies

BOOST Code	func1
1	01 General public services
2	02 Defense
3	03 Public order, security and judicial work
4	04 Economic relations
5	05 Environmental protection
6	06 House-building and public utilities
7	07 Healthcare
8	08 Recreation, culture and religion
9	09 Education

BOOST Code	func2
101	0101 Legislative and executive bodies, public administration, financial and fiscal relations, foreign affairs
103	0103 General services
104	0104 General research services
105	0105 Research and development in the line of general public services
106	0106 General public services (not belonging to other classes)
107	0107 Operations in the line of public debt
108	0108 Transfers of different nature executed between different level of the governance
201	0201 Military defense
203	0203 External military assistance

204	0204 Research and development in defense sphere
205	0205 Defense (not belonging to other classes)
301	0301 Public order and security
302	0302 Rescue service
303	0303 Judicial work and legal protection
304	0304 Prosecutor's office
305	0305 Places of detention
401	0401 General economic, trade and labor relations
402	0402 Agriculture, forestry, fishery and hunting
403	0403 Fuel and energy
404	0404 Mineral resources, industry and construction
405	0405 Transport
406	0406 Communication
407	0407 Other spheres
408	0408 Research and development in the line of economic relations
409	0409 Economic relations (not belonging to other classes)
501	0501 Waste removal
503	0503 Environmental pollution control
504	0504 Biodiversity and nature protection
505	0505 Research and development in the line of environmental protection
506	0506 Environmental protection (not belonging to other classes)
601	0601 House-building
603	0603 Water-supply
604	0604 Street lighting
605	0605 Research and development in the line of house-building and utilities
606	0606 House-building and utilities (not belonging to other classes)
701	0701 Medical goods, devices and equipment
702	0702 Outpatient services
703	0703 Hospital services
704	0704 Public healthcare services
705	0705 Research and development in the line of healthcare
706	0706 Healthcare (not belonging to other classes)
801	0801 Recreation and sport services
802	0802 Cultural services
803	0803 Radio and TV programs broadcasting and publishing services
804	0804 Religious and other public services
806	0806 Recreation, culture and religion (not belonging to other classes)
901	0901 Pre-school and general elementary education
902	0902 General secondary education
903	0903 Primary vocational and secondary vocational education
904	0904 Higher education
905	0905 Education not classified by levels
906	0906 Auxiliary services provided to education

908	0908 Education (not belonging to other classes)
1001	1001 Ill health and disability
1002	1002 Old age
1003	1003 Persons who lost relatives
1004	1004 Family members and children
1005	1005 Unemployment
1006	1006 Habitation securing
1007	1007 Special social privileges (not belonging to other classes)
1009	1009 Social security (not belonging to other classes)
1101	1101 Reserve fund of the Government and communities of RA

BOOST Code	func3
10101	010101 Legislative and executive bodies, public administration
10102	010102 Financial and fiscal relations
10103	010103 Foreign affairs
10301	010301 General services in the line of staff /personnel/
10302	010302 General programming and statistical services
10303	010303 Other general services
10401	010401 General research work
10501	010501 Research and development in the line of general public services
10601	010601 General public services (not belonging to other classes)
10701	010701 Operation in the line of public debt
10801	010801 General transfers executed between different levels of government
20101	020101 Military defense
20201	020201 Civil defense
20301	020301 External military assistance
20401	020401 Research and development in defense
20501	020501 Defense (not belonging to other classes)
30101	030101 Police
30102	030102 National Security
30201	030201 Rescue service
30301	030301 Courts
30302	030302 Legal protection
30401	030401 Prosecutor's office
30501	030501 Places of detention
40101	040101 General economic and trade relations
40201	040201 Agriculture
40202	040202 Forestry
40204	040204 Irrigation
40302	040302 Mineral oils and natural gas
40303	040303 Nuclear fuel
40304	040304 Other fuel types
40305	040305 Electricity

40306	040306 Non-electric energy
40401	040401 Export of mineral resources, except natural fuel
40403	040403 Construction
40501	040501 Road transport
40503	040503 Railway
40504	040504 Air transport
40505	040505 Pipelines and other transport
40601	040601 Communication
40703	040703 Tourism
40704	040704 Multi-purpose development programs
40801	040801 Research and development in the line of general economic, trade and labor issues
40802	040802 Research and development in the line of agriculture, forestry, fishery and hunting
40804	040804 Research and development in the line of metal mining industry, industry and construction
40901	040901 Economic relations (not belonging to other classes)
50101	050101 Waste removal
50301	050301 Air pollution control
50401	050401 Biodiversity and nature protection
50501	050501 Research and development in the line of environmental protection
50601	050601 Environmental protection (not belonging to other classes)
60101	060101 House-building
60301	060301 Water-supply
60401	060401 Street lighting
60501	060501 Research and development in the line of house-building and public utilities
60601	060601 House-building and public utilities (not belonging to other classes)
70101	070101 Pharmaceutical goods
70103	070103 Medical devices and equipment
70201	070201 General medical services
70202	070202 Specialized medical services
70203	070203 Dental services
70204	070204 Paramedical services
70301	070301 General hospital services
70302	070302 Specialized hospital services
70303	070303 Medical, mother and child centers' services
70401	070401 Public healthcare services
70501	070501 Research and development in the line of healthcare
70601	070601 Adjacent healthcare services and programs
70602	070602 Healthcare (not belonging to other classes)
80101	080101 Recreation and sport services
80201	080201 Libraries
80202	080202 Museums and galleries
80203	080203 Culture houses, clubs, centers
80204	080204 Other cultural organizations

80205	080205 Art
80206	080206 Cinematography
80207	080207 Monuments and cultural values restoration and preservation
80301	080301 TV and radio programs
80302	080302 Publishing houses, editorial offices
80303	080303 Information obtaining
80401	080401 Youth programs
80402	080402 Political parties, non-governmental organizations, trade unions
80601	080601 Recreation, culture and religion (not belonging to other classes)
90101	090101 Pre-school education
90102	090102 General elementary education
90201	090201 General primary education
90202	090202 General secondary (complete) education
90301	090301 Elementary vocational education
90302	090302 Secondary vocational education
90401	090401 Higher vocational education
90402	090402 Post-university vocational education
90501	090501 Extracurricular education
90502	090502 Additional education
90601	090601 Auxiliary services provided to education
90801	090801 Education (not belonging to other classes)
100101	100101 Ill health
100102	100102 Disability
100201	100201 Old age
100301	100301 Persons who lost relatives
100401	100401 Family members and children
100501	100501 Unemployment
100601	100601 Habitation securing
100701	100701 Special social privileges (not belonging to other classes)
100901	100901 Social security (not belonging to other classes)
100902	100902 Auxiliary services provided to social protection (not belonging to other classes)
110101	110101 Reserve fund of the Government of RA

BOOST Code	econ1
4000	4000 Running expenses
5000	5000 Costs in the line of non-financial assets
6000	6000 Receipts from alienation of non-financial assets

BOOST Code	econ2
4100	4100 Payment for labor
4200	4200 Acquisition of services and goods
4400	4400 Interest payments
4500	4500 Subsidies
4600	4600 Grants

4700	4700 Social allowances and pensions
4800	4800 Other costs
5100	5100 Fixed assets
5200	5200 Reserves
5400	5400 Non-produced assets
6500	6500 Receipts from alienation of non-financial assets

BOOST Code	econ3
4110	4110 Salaries and additional payments paid in drams
4130	4130 Actual social security payments
4210	4210 Continuous costs
4220	4220 Business trips and tours costs
4230	4230 Acquisition of other contractual services
4240	4240 Acquisition of other professional services
4250	4250 On-going repairs and maintenance (services and materials)
4260	4260 Material (goods)
4400	4410 Domestic interest payments
4410	4420 Foreign interest payments
4420	4510 Subsidies to public organizations
4510	4520 Subsidies to non-governmental organizations
4520	4610 Grants to foreign governments
4610	4620 Grants to international organizations
4620	4630 Current grants to other level of public sector
4630	4650 Capital grants to other level of public sector
4650	4710 Social security allowances
4710	4720 Social security allowances in monetary terms (from budget)
4720	4740 Pensions
4740	4810 Donations to non-governmental organizations
4750	4820 Taxes, mandatory payments and penalties applied by different levels of governance against each other
4810	4830 Court-appointed penalties and fines
4820	4850 Restoration of losses and damages originating from activities of governance bodies
4830	4860 Other costs, other
4850	4890 Stand-by funds
4860	5110 Buildings and edifices
4890	5120 Machinery and equipment
5110	5130 Other fixed assets
5120	5210 Strategic reserves
5130	5220 Production purpose reserves
5210	5410 Land
5220	6500 Receipts from alienation of non-financial assets

BOOST Code	econ4
4111	4111 Salaries and additional payments of employees
4112	4112 Bonuses, monetary incentives and special payments
4113	4113 Civil, judicial and other public servants remuneration
4114	4114 Remuneration of employees of the Ministry of Finances and Economy of RA, tax and customs bodies, in accordance with legislation
4115	4115 Other remunerations
4131	4131 Social security payments
4211	4211 Operational and bank services costs
4212	4212 Energy costs
4213	4213 Public utilities
4214	4214 Communication services
4215	4215 Insurance costs
4216	4216 Property and equipment renting
4217	4217 Out-departmental costs
4220	4220 Business trips and tours costs
4221	4221 Domestic business trips
4222	4222 Costs in the line of foreign business trips
4229	4229 Other transportation costs
4231	4231 Administrative costs
4232	4232 Computer services
4233	4233 Staff professional development services
4234	4234 Information services
4235	4235 Managerial services
4236	4236 Personal and catering services
4237	4237 Representative costs
4239	4239 Other general services
4241	4241 Professional services
4251	4251 On-going repairs and maintenance of buildings and edifices
4252	4252 On-going repairs and maintenance of machinery and equipment
4261	4261 Office materials and cloths
4262	4262 Agricultural goods
4263	4263 Retraining and training materials (staff development)
4264	4264 Transport materials
4265	4265 Environmental protection and scientific materials
4266	4266 Healthcare and laboratory materials
4267	4267 Personal and catering materials
4269	4269 Other special purpose materials
4400	4400 Interest payments
4410	4410 Domestic interest payments
4411	4411 Domestic securities interest payments
4412	4412 Domestic credits interest payments
4420	4420 Foreign interest payments

4422	4422 Interest payments in the line of foreign credits
4511	4511 Subsidies to public non-financial organizations
4512	4512 Subsidies to public financial organizations
4521	4521 Subsidies to non-governmental non-financial organizations
4522	4522 Subsidies to non-governmental financial organizations
4611	4611 Current grants to foreign governments
4612	4612 Capital grants to foreign governments
4621	4621 Current grants to international organizations
4631	4631 Current grants to public administration sector
4632	4632 Current subventions to communities
4633	4633 Subsidies provided to communities from state budget based on financial equalization principle
4634	4634 Reimbursement of losses of community budgets originating from law enforcement
4635	4635 Other current grants to communities
4637	4637 Current grants to national and community non-commercial organizations
4638	4638 Current grants to national and community commercial organizations
4639	4639 Other current grants
4651	4651 Capital grants to public administration sector
4652	4652 Capital subventions to communities
4653	4653 Other capital grants to communities
4655	4655 Capital grants to national and community non-commercial organizations
4656	4656 Capital grants to national and community commercial organizations
4657	4657 Other capital grants
4711	4711 Social security allowances paid to households in drams
4712	4712 Social security allowances to service providers au naturel
4721	4721 Illness and disablements allowances from budget
4722	4722 Maternity allowances from budget
4723	4723 Children or family allowances from budget
4724	4724 Unemployment allowances from budget
4725	4725 Allowances related with retiring on pension and age-specific allowances from budget
4726	4726 Funeral allowances from budget
4727	4727 Educational, cultural and sport allowances from budget
4728	4728 Habitation allowances from budget
4729	4729 Other allowances from budget
4741	4741 Pensions
4751	4751 Medical insurance
4752	4752 Monthly mortgage loan repayment
4753	4753 Training costs compensation
4754	4754 Leisure costs compensation
4811	4811 Donations to non-commercial organizations providing services to households
4819	4819 Donations to other non-commercial organizations
4820	4820 Taxes, mandatory payments and penalties applied by different levels of governance against each other

4821	4821 Salanry fund
4822	4822 Other taxes
4823	4823 Mandatory payments
4824	4824 Penalties applied by different levels of governance against each other
4831	4831 Court-appointed penalties and fines
4851	4851 Restoration of losses and damages originating from activities of governance bodies
4861	4861 Other costs, other
4891	4891 Stand-by funds
5111	5111 Acquisition of buildings and edifices
5112	5112 Construction of buildings and edifices
5113	5113 Capital reconstruction of buildings and edifices
5121	5121 Transport equipment
5122	5122 Administrative equipment
5129	5129 Other machinery and equipment
5131	5131 Growing assets
5132	5132 Intangible fixed assets
5133	5133 Geodesic cartographic costs
5134	5134 Design and survey costs
5211	5211 Strategic reserves
5221	5221 Production purpose reserves, materials and accessories
5411	5411 Land
6501	6501 Receipts from alienation of non-financial assets
6502	6502 Receipts from alienation of land

BOOST Code	exp_type
1	1 Personnel
2	2 Non-personnel recurrent
3	3 Capital
4	4 Other

BOOST Code	program
	Grant program for planning the regulatory framework for actions of the WB-supported Second Generation Treasury System Reform
	State Water Committee of the RA Ministry of Territorial Administration
	Maintenance for the Staff and members of the RA National Assembly
	Maintenance of the RA Chamber of Control
	Maintenance of bodies of the executive power, central and local governments
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Construction of administrative buildings
	Capital renovation of administrative buildings
	Provision of subventions to community budgets of the Republic of Armenia

	Reserve fund of the RA Chamber of Control
	Development of capacities of bodies of the executive power, central and local governments
	Development of capacities of bodies of the executive power, central and local governments (for staffs of ministries)
	Assessment studies of ratings of activities of the Government of Armenia, quality of life and community needs
	Maintenance of the RA Government Staff, National Center for Legislative Regulation PIU
	Maintenance of bodies of executive power, central and local governments financed from extra-budgetary funds
	Regulatory Guillotine in the Republic of Armenia Grant program implemented with the support of the Austrian Development Agency
	Maintenance of bodies of the executive power, central and local governments
	Designated encouragement fund for employees of the RA Ministry of Finance
	Ensuring openness of the RA public debt management process
	Acquisition of excise stickers
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Expenditures of payment-settlement support of the RA Treasury system
	Refund of value added tax
	Development of capacities of bodies of the executive power, central and local governments (for staffs of ministries)
	Conduct of lotteries and provision of cash bonuses for supporting the tax administration
	Fee for technical support of DMFAS 6.0 debt tracking and management system
	Material encouragement and system development fund of the State Revenue Committee at the Government of Armenia
	Printing of tax account forms acquired from the tax body of the State Revenue Committee at the Government of Armenia
	WB-supported Grant program for implementation of internal audit in public sector
	Special fund (extra-budget)
	Expenditure directions of the system development fund of the State Tax Service at the Government of Armenia (extra-budget)
	Directions of using the resources of the material encouragement and system development fund of the State Customs Committee at the Government of Armenia (extra-budget)
	Maintenance of RA embassies and representative offices
	Membership fees of the Republic of Armenia to international organizations
	Receptions of foreign delegations
	Official foreign travels
	Maintenance of the State Protocol Service Agency of the RA Ministry of Foreign Affairs
	Maintenance of bodies of the executive power, central and local governments (for staffs of ministries)
	Purchase of buildings for embassies
	Costs of payments against services delivered by organizations in connection with sovereign rating of the Republic of Armenia
	Maintenance of RA embassies and representative offices at the expense of extra-budgetary funds
	Maintenance of the European Council Information Office in Yerevan
	Acquisition of the building of the RA General Consulate in Los-Angeles (extra-budget)
	Maintenance of RA embassies and representative offices at the expense of extra-budgetary funds
	Maintenance of bodies of the executive power, central and local government

	Expenditures related to remuneration of civil servants enrolled in the civil service reserve cadres
	Financing of powers delegated by the State to municipality mayors in the area of organizing the activities of the civil status act registration service
	Development of capacities of bodies of the executive power, central and local governments
	Maintenance of bodies of the executive power, central and local governments
	Collection of government statistical information
	Services for promoting the IT sector
	Organization of preparatory work for the 2011 census
	International reconciliations
	Census - 2011' Grant Program
	ARM-10/004 'Census - 2011' Grant Program (extra-budget)
	International reconciliations (extra-budget)
	SIDA: 'Use of Time', 'Statistics for Living Conditions of Persons with Disabilities', 'Farm Registry', 'Environmental Statistics' extra-budget (grant)
	TASIS: Statistics 10 - Business Registry Study, extra-budget (grant)
	Maintenance of bodies of the executive power, central and local governments
	Maintenance of Staff of Artsvashen Community Mayor, Gegharkunik Marz, RA
	Government support to the Procurement Support Center, SNCO
	Government support to 'Support' SNCO
	Development of capacities of bodies of the executive power, central and local governments
	Premiums paid to academicians for their academic degrees
	Applied fundamental and key scientific and scientific-technical studies
	Maintenance and development of infrastructure of scientific and scientific-technical activity
	Maintenance and development of infrastructure of scientific and scientific-technical activity of Alikhanyan National Scientific Laboratory Foundation and upgrading of scientific potential
	Maintenance of academic facilities constituting national value
	Government support to RA NAS entities under the Maintenance of Development of Infrastructure of Scientific and Scientific-Technical Activity Program
	Government support to entities of other government agencies under the Maintenance of Development of Infrastructure of Scientific and Scientific-Technical Activity Program
	Government Support to entities of the RA Ministry of Education and Science under the Maintenance of Academic Facilities Constituting National Value Program
	Government Support to entities of the RA NAS under the Maintenance of Academic Facilities Constituting National Value Program
	Expenditures of USG-supported Millennium Challenge Grant to the Republic of Armenia
	Delivery of programs with base financing selected through a new tender
	Contractual (thematic) studies of scientific and scientific-technical activity
	Targeted-program scientific and scientific-technical studies
	Targeted-program scientific and scientific-technical studies
	Government support to the RA National Academy of Sciences, SNCO for Program for Obtaining Substances with New Properties from Natural Raw Materials of Armenia under the Program of Government Targeted-program Financing of Scientific and Scientific-technical Studies
	Government support to the RA NAS Institute of History, SNCO for delivery of the Release of Armenian History Multi-Volume Publication Program under the program of Government Targeted-program Financing of Scientific and Scientific-technical Studies
	Government support to the RA National Academy of Sciences, SNCO for delivery of Semi-conductive Nano-electronics Program under the Program of Government Targeted-program

	Financing of Scientific and Scientific-technical Studies
	Government support to the RA NAS Institute of Oriental Researches, SNCO for delivery of the History of Neighboring Countries of Armenia Three-Volume Publication Program under the Program of Government Targeted-program Financing of Scientific and Scientific-technical Studies
	Government support to M. Mashtots Museum (the Matenadaran), SNCO for preparation and release of the Master List of Armenian Handwritten Books Multi-Volume Publication under the Program of Government Targeted-program Financing of Scientific and Scientific-technical Studies
	Maintenance of bodies of the executive power, central and local governments
	Elections of members of the RA National Assembly
	RA local self-government elections
	Expert examination services
	Organization and conduct of auctions
	WB-supported Public Sector Reforms Program - 2
	Delivery of activities of registration, inventory, review and appraisal of state-owned property
	National Seismic Protection Service
	Maintenance of system of the State Real Estate Committee at the Government of Armenia financed from revenues against services delivered by units of the mentioned Committee
	Grant program for consultative assistance to public-private partnership operation for WB-supported Yerevan City Solid Waste Management Project
	Development of capacities of bodies of the executive power, central and local governments
	WB-supported Foreign Investments and Export Support Grant Program - 2
	Grant Project for Strengthening National Assembly's Capacity for Policy Formulation and Public Dialogue
	Development of capacities of the system of the State Real Estate Committee at the Government of Armenia financed from revenues against services delivered by units of the mentioned Committee
	WB-supported Public Sector Internal Audit Implementation Grant Project
	WB-supported Grant Project for Piloting Fiduciary Control for Non-commercial Organizations
	WB-supported Grant Project for Building Government Capacity for Better Monitoring for Results Organizations
	WB-supported E-Society and Innovation for Competitiveness Project
	WB-supported Grant Project for Implementation of International Public Sector Accounting Standards Strategy 2
	WB-supported Grant Project for Improving Fiscal Management Capacity in the Government of Armenia
	WB-supported Grant Project for Building Statistical Capacity
	USG-supported Millennium Challenge Grant Program
	Review of electoral administration practices, increasing electoral administration, equipping the Electoral Commission and disclosure of materials on electoral legislation
	Expert examination services financed from extra-budget
	WB-supported Grant Project for Building Government Capacity for Better Monitoring for Results
	Ensuring modern academic potential in the area of physics
	Prepayment for preparation to WB-supported Development Policy Credit - 2
	Grant program for consultative assistance to public-private partnership operation for WB-supported Yerevan City Solid Waste Management Project
	WB-supported Second Generation Treasury Reform Grant Project
	WB-supported Public Sector Accounting Reform Implementation Grant Project
	WB-supported Public Sector Modernization Project - 2
	Prepayment for preparation to WB-supported E-society and Innovation Project

	Servicing of RA government securities (treasury bonds) (interest payments)
	Servicing of credits from foreign states, international organizations and other external sources (interests)
	Servicing of promissory notes (interests)
	Interests to VTB-Armenia Bank, cjsc
	Dotations to community budgets by the financial equalization principle and reimbursement of losses of community budget revenues resulting from enforcement of laws passed by the National Assembly
	Provision of subventions to RA communities for the delivery of environmental programs under the RA Law on Targeted use of Nature Protection Fees Paid by Companies
	Government support to Avan District Community of Yerevan
	Maintenance of RA military attaches
	Meeting of military needs
	Meeting of military needs
	Maintenance of RA military attaches
	Maintenance of NATO Military Representative Office in Armenia
	Ensuring the activities of the RA liaison officer at the sticking point of the NATO Partnership for Peace Program
	Maintenance of the RA liaison representative in the NATO reform command
	Ensuring NATO public information center in Yerevan
	Special scientific research and experimental design activities under the Targeted-program Scientific and Scientific-technical Research Program
	Other defense expenditures
	Expenditures related to issuance of driver licenses to draftees and conducting driving examinations
	Organizing humanitarian de-mining and expert examination services
	Other expenditures
	Other bodies (extra-budget)
	Other programs
	Printing of RA passport blanks
	Ensuring public order
	Acquisition of vehicle number plates
	Contractual safety and security services provided by units of Police at the RA Government
	Payments against collection of administrative penalties on irregularities identified by the Road Police at the RA Government, registration-examination and other paid services
	Delivery of paid health care and health services to citizens
	Paid service of issuing or exchanging RA citizen passports
	Ensuring national security
	Ensuring public safety
	Maintenance of Staff of the RA National Security Council
	Ensuring security of RA Government communication line
	Ensuring public safety (extra-budget)
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Maintenance of units of the Armenian Rescue Service system
	Maintenance of units of the Armenian Rescue Service system
	Maintenance of the RA Constitutional Court

Maintenance of the Judicial Acts Enforcement Service
WB-supported Judicial Reform - 2 Project
Reserve Fund of the RA Constitutional Court
Reserve Fund of RA Courts
Japanese Grant Program under the WB-supported Judicial Reform - 2 Project
Dutch Grant Program under the WB-supported Judicial Reform - 2 Project
Development of capacities of the RA Constitutional Court
Maintenance of RA courts
Maintenance of the Civil Court of Appeal
Maintenance of the Criminal Court of Appeal
Maintenance of the Erebuni and Nubarashen Administrative District General Jurisdiction Court
Maintenance of the Kentron and Nork-Marash Administrative District General Jurisdiction Court
Maintenance of the Achapniak and Davtashen Administrative District General Jurisdiction Court
Maintenance of the Avan and Nor Nork Administrative District General Jurisdiction Court
Maintenance of the Arabkir and Kanaker-Zeitun Administrative District General Jurisdiction Court
Maintenance of the Shengavit Administrative District General Jurisdiction Court
Maintenance of the Malatia-Sebastia Administrative District General Jurisdiction Court
Maintenance of the Aragatsotn Marz General Jurisdiction Court
Maintenance of the Ararat and Vayots Dzor Marz General Jurisdiction Court
Maintenance of the Armavir Marz General Jurisdiction Court
Maintenance of the Gegharkunik Marz General Jurisdiction Court
Maintenance of the Lori Marz General Jurisdiction Court
Maintenance of the Kotayk Marz General Jurisdiction Court
Maintenance of the Shirak Marz General Jurisdiction Court
Maintenance of the Syunik Marz General Jurisdiction Court
Maintenance of the Tavoush Marz General Jurisdiction Court
Maintenance of the Administrative Court
Maintenance of the court marshal service
Maintenance of the Tavoush Marz General Jurisdiction Court
Maintenance of the Administrative Court
Maintenance of the Yerevan Civil Court
Maintenance of the North Civil Court
Maintenance of the South Civil Court
Maintenance of the Yerevan Criminal Court
Maintenance of the North Criminal Court
Maintenance of the South Criminal Court
Organization of seminars with EC financial support (extra-budget, grant)
Maintenance expenditures for the RA Human Rights Ombudsman Staff
Maintenance of Public Ombudsman Office
Remuneration to translators, experts and witnesses involved in court trials
Reimbursement to insolvency administrators against their delivered services
Financial assistance to the Human Rights Ombudsman from international and donor organizations
Development of capacities of the Human Rights Ombudsman Office during 2012-2013 elections in

	the Republic of Armenia
	Maintenance of the RA Prosecution Authority
	Reserve Fund of the RA Prosecution Authority
	Maintenance of the RA Special Investigation Service
	Maintenance of the RA Special Investigation Service
	Maintenance of the RA Special Investigation Service
	Development of capacities of the RA Special Investigation Service
	Maintenance of the penitentiary system
	Maintenance of bodies of the executive power, central and local governments
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Services for development of standards
	Maintenance of trade representative offices abroad
	Meteorological services
	Delivery of measures towards the efficient conduct and support of economic activity
	Assistance to SME entities
	Program for implementation of Gyumri Techno park activity
	Government assistance for accomplishing the key statutory tasks of the Armenian National Competitiveness Foundation
	Government program for enforcement of technical regulation requirements and metrological rules and norms
	Services associated with mandatory certification of conformity of imported goods
	Maintenance of bodies of the executive power, central and local governments (extra-budget)
	Program for implementation of Gyumri Techno park activity
	Development of capacities of bodies of the executive power, central and local governments
	Commodity Turnover Competition Issues: extra-budget (grant)
	Maintenance of bodies of the executive power, central and local governments (extra-budget)
	Maintenance of bodies of the executive power, central and local governments
	Maintenance of bodies of the executive power, central and local governments (for staffs of ministries)
	Measures of seed quality verifications and government breed testing
	Artificial insemination of livestock
	Plant protection measures
	Measures of agrochemical land studies and fertility enhancement
	Vaccination of livestock
	Conduct of veterinary quarantine restrictive measures by the RA Police
	Rural advisory services
	Delivery of services in veterinary-sanitary, food safety and phyto-sanitary areas
	Laboratory diagnosis of agricultural animal diseases and laboratory testing of animal input and raw materials, plant quarantine, means of protection of agricultural crops and plants
	Government assistance to agricultural land users
	IFAD-supported Market Access to Farmers Program
	Improvement of the phyto-sanitary system and support to enhancing professional knowledge
	Laboratory testing of food
	IFAD-supported Market Access to Farmers Grant Program

	Market Access to Farmers Grant Program supported by the Kingdom of Denmark
	IFAD-supported Agricultural Capacity Building Grant Program
	Program for subsidizing interest rates on agricultural lending
	Agricultural Capacity Building Program supported by OPEC International Development Fund
	WB-supported Community Agricultural Resource Management and Competitiveness Project
	IFAD-supported Agricultural Capacity Building Program
	Purchase of pedigree bull calves
	Material encouragement and system development fund of the State Food Safety Service of the RA Ministry of Agriculture
	Fees for laboratory testing of imported and (or) animal origin food
	Grant program for supporting the agriculture sector of Armenia
	WB-supported Agricultural Enterprise and Small-Scale Commercial Agriculture Development Program (credit proceeds-additional financing), (previous year)
	UN Development Assistance Framework
	Assistance to introducing Hazard Analysis and Critical Control Points (HACCP) system
	Investments in Republican Veterinary Anti-Epidemic and Diagnostic Center, SNCO
	Laboratory testing of food
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	IFAD-supported Market Access to Farmers Grant Program
	UN Development Assistance Framework
	OPEC-supported Market Access to Farmers Program
	Additional financing for the WB-supported Rural Enterprise and Small-Scale Commercial Agriculture Development Project
	Installation of anti-quarantine stations (under the Japanese Government-supported Food Production Growth Project)
	IFAD-supported Market Access to Farmers Grant Program
	Strengthening government forest monitoring
	Forest protection services
	Government forest monitoring
	WB-supported Strengthening Government Forest Monitoring Grant Project
	WB-supported Strengthening Government Forest Monitoring Grant Project
	Investments in Government Forest Monitoring, SNCO
	Cleaning and ongoing maintenance of water collection and drainage network
	Financial support to providers of irrigation services
	Maintenance and operation of water collection and drainage network, assessment of underground water levels and quality
	Examinations of water-technical facilities
	Capital renovation of irrigation system
	Financial support to irrigation and water supply companies
	Additional financing of WB-supported Irrigation Rehabilitation Emergency Project
	Acquisition of mechanisms from extra-budgetary funds
	Additional financing of WB-supported Irrigation Rehabilitation Emergency Project
	Additional financing of WB-supported Irrigation Rehabilitation Emergency Project
	Examinations of water-technical facilities

	Yerevan city expenditures
	Capital renovation of irrigation system
	USG-supported Millennium Challenge Grant Program
	Abu Dhabi Development Fund-supported program for capital renovation of Arpa-Sevan Tunnel
	WB-supported Irrigation Rehabilitation Emergency Project
	Provision of targeted allocations, i.e., subventions to community budgets
	Subsidizing of ArmRusGasProm company and receipt of proceeds of sale of Hrazdan 5 Power Unit property (non-financial assets)
	Maintenance of bodies of the executive power, central and local government
	Development of capacities of bodies of executive power, central and local government
	Japanese Government supported Program for Construction of Combines Cycle Steam and Gas Power Plant
	WB-supported Geothermal Energy Grant Project
	IBRD-supported Electricity Supply Reliability Project
	WB-supported Energy Efficiency Grant Project
	WB-supported Geothermal Energy Grant Project
	Prepayment for preparation of IBRD-supported Electricity Supply Reliability and Energy Efficiency Projects
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	KfW-supported Gyumri-2 Sub-station Rehabilitation Project
	KfW-supported Vorotan HPP Complex Rehabilitation Project
	KfW-supported Energy Transmission Sector Rehabilitation Project
	WB-supported Energy Supply Reliability and Energy Efficiency Grant Project
	Government procurement of management services for delivery of programs for construction of RA new nuclear energy unit(s)
	Service of provision of mining information
	Service of provision of mining information
	Inventory of reserve mines
	Fund for Organization of Auctions, extra-budget
	Construction permit
	Permit for construction of educational, cultural, health and other facilities
	ADB-supported Rural Roads Rehabilitation Project
	Capital renovation of republican roads
	Maintenance and operation of roads
	Capital renovation of transportation facilities
	Provision of targeted allocations, i.e., subventions to community budgets
	Winter maintenance, ongoing maintenance and operation of marz roads
	WB-supported Lifeline Roads Improvement - 2 additional financing project
	ADB-supported North-South Road Corridor Development Project
	Government support to Transportations, SNCO
	ADB-supported North-South Road Corridor Development Project (Tranche 2)
	ADB-supported Urban Infrastructure and Sustainable Urban Development Project (power delegated by the State to the head of Yerevan Community)
	Creation and implementation of digital tachography system in the Republic of Armenia

	WB-supported Lifeline Roads Improvement - 2 additional financing project
	WB-supported Grant Project for Establishing Road Safety Secretariat of Armenia
	Lincy Foundation-supported Road Repair Project
	Capital renovation of community roads
	Reimbursement to costs of supporting railway deliveries to RF military units inside Armenia and provided services
	Provision of subsidy to South Caucasus Railway, cjsc against losses from passenger operations
	Provision of subsidy to Railway Construction, cjsc
	WB-supported Railway Structural Reform Project
	Maintenance of bodies of the executive power, central and local government
	Reimbursement of costs of support and services to aircrafts of RF military units in RA airports
	Reimbursement of aero navigation support, landing and take-off, parking and on-land support to foreign aircrafts transporting humanitarian aid
	Maintenance of bodies of the executive power, central and local government (extra-budget)
	Financing of exercise of powers delegated by the State to community head in the area of organizing the operations of the Yerevan Metro
	Provision of targeted allocations, i.e., subventions to community budgets
	EBRD-supported Yerevan Metro Rehabilitation Project - 2 (power delegated by the State to the Yerevan Community head)
	EIB-supported Yerevan Metro Rehabilitation Project - 2 (power delegated by the State to the Yerevan Community head)
	EU Neighborhood Investment Program-supported Yerevan Metro Rehabilitation Project - 2 (power delegated by the State to the Yerevan Community head)
	EIB-supported Yerevan Metro Rehabilitation Project - 2 (power delegated by the State to the Yerevan Community head)
	Telecommunication and communication regulation services
	Delivery of measures to improve TV broadcasting in residential areas of the Sevan basin, Dilijan, Jermuk
	Tourism promotion services
	Tourism promotion services
	Armenia as a tourist country complying with international standards' promotional activities
	USG-supported Millennium Challenge Grant Program
	Technical safety regulatory services
	Design activities
	Development and design of community layout plans
	Yerevan city expenditures
	Government support to organizations of the RA Ministry of Agriculture under the 'Applied fundamental and key scientific and scientific-technical studies' program
	Methodological, analytical and information services for reference prices of goods, works (services) for public needs
	Methodological, analytical and information services in the area of construction pricing
	Development of program documentation for the Sevan Lake coastal areas
	Investments in Pricing and Information Center, SNCO
	Receipts from disposal of non-financial assets
	Maintenance of institutions of the Government Reserves Agency
	Formation and maintenance of the RA government reserve of material resources
	Maintenance of bodies of the executive power, central and local government (for staffs of

	ministries)
	Service for active impact on atmospheric effects
	Government support for the delivery of Yerevan city projects
	WB-supported Social Investment Fund of Armenia Project - III
	WB-supported Social Investment Fund of Armenia Project - III, Additional Financing Project - II
	Project for creation of radio-isotope production unit supported by the Belgian KBCNV Bank
	WB-supported Social Investment Fund of Armenia Project - III, Additional Financing Project - III
	Operations of updating, replacing, borrowing and disposing government reserve material values
	Expenditures incurred from budget inflows for 2009 from the lease of state-owned and unauthorized structures handed over to the Yerevan Municipality
	Expenditures incurred from budget inflows for 2009 from penalties (fines) imposed under Yerevan Mayor resolutions for administrative infringements committed with the administrative boundaries of Yerevan
	Operations of updating, replacing, borrowing and disposing government reserve material values (extra-budget)
	Fees paid under the RA Stamp Duty Law when filing applications, claims, appeals against court rulings with the courts of appeal and cassation by RA government bodies
	Costs incurred by the government for issuance of driver licenses and vehicle plates to disabled persons that receive vehicles from social security authorities under privileged conditions, as well as payments of fees effected by the government instead of these persons for vehicle registration and re-registration under the RA Stamp Duty Law
	Fees for registration with the State Registry of Enterprises under the RA Stamp Duty Law for reorganization of public institutions into SNCOs
	Fees under the RA Stamp Duty Law against permits for preparation of stamps for reorganization of public institutions into SNCOs
	Payments necessary for clearing additional tax and customs liabilities resulting from audits and re-audits conducted in government bodies and institutions by the RA tax and customs authorities pursuant to legislation
	Expenditures related to honoring the obligation to pay VAT to suppliers by the beneficiary public administration body in case of separation of a piece of property from the composition of assets through reducing participation in the paid-in capital of a commercial organization with state participation
	2008 State budget inflows from direct sale, auctioning of unauthorized structures in Yerevan treated as state-owned property and handed over to the Yerevan Municipality
	Compensation against legal advice provided to the Republic of Armenia under Government Decree 1321-A of November 20, 2008
	Operations of updating, replacing, borrowing and disposing government reserve material values (extra-budget)
	Services of decontamination of radioactive waste
	KfW-supported 'Feasibility Study for Development of Vanadzor City Household Solid Waste Comprehensive Management System' grant project
	Waste research services
	Services of monitoring state of pollution of water objects and air basin
	Investments in Environmental Impact Monitoring Center, SNCO
	Services of modernization of the air pollution monitoring screening network, and ensuring representation of monitoring data
	Investments in Environmental Impact Monitoring Center, SNCO for acquisition of equipment
	Services of increasing fish stocks
	Services of cleaning the adjacent flooded forested areas of the Lake Sevan
	Services of tracking fish and crawfish stocks in Sevan and its water reservoir

	Services of protection of Sevan National Park, conduct of academic research and forestry activities in the Park
	Services of protection of Dilijan National Park, conduct of academic research and forestry activities in the Park
	Services of protection of nature protection zones under the control of Preservation-Park Complex, SNCO, conduct of academic research, forestry activities
	Services of protection of Shikahogh State Preservation, Place Park State Preserved Areas, conduct of academic research, forestry activities
	Services of maintenance of Khosrov Forest preserved area, conduct of academic research
	Abu Dhabi Development Fund-supported Arpa-Sevan Tunnel Renovation Project
	EBRD-supported Sevan Lake Environmental Protection Project
	Services of protection of Arevik National Park, conduct of academic research, forestry activities in the Park
	Services of maintenance of Arpi Lake national park
	Services of maintenance of Zikatar preserved area, conduct of academic research
	Services of rent of the Armenian branch office of the Caucasus Regional Center
	Services updating the approved list of natural monuments, verification of preserved area boundaries, demarcation and mapping of lands in Lori and Tavoush Marzes
	UNDP-supported Grant Project for Cleaning Flooded Forest Areas of Sevan Lake
	EBRD-supported Engineering, Design and Contract Control Grant Project
	EBRD-supported Sevan Lake Environmental Protection Project
	Services of inventory of stock of waste resulting from mine operations in Sevan Lake reservoir
	Maintenance of bodies of executive power, central and local government (staffs of ministries)
	Provision of subventions to RA communities for the delivery of environmental programs under the RA Law on Targeted Use of Nature Protection Fees Paid by Companies
	Analytical-information services in the environmental area
	Services of hydro-geodesic monitoring of sweet underground waters in the RA territory
	Maintenance of Project Implementation Unit, SE of the ministry
	Designated Environmental Fund (extra-budgetary account)
	KfW-supported South Caucasus Environmental Project
	Designated Environmental Fund (extra-budget)
	Services of development of methodological and legal rules for assessment of main air pollutants and regulation of impact of hazardous emissions into the atmosphere
	WB-supported Armenian Forest Development Swedish Grant Project
	Services of inventory and mapping of flooded forest areas in vicinity of the Lake Sevan
	Services of development of 'Requirements for Placement and Decontamination of Production and Consumption Wastes' normative document
	Services of development of 'Rules for Handling Unusable Pesticides' normative document
	Services of development of new ecologically-friendly technologies for controlling forest pests and malignant insects
	Services of adjusting up-to-date specification of water resources and water stock components
	Improvement of existing water use permit regulations, services of setting criteria for prioritizing water use permit requests
	Services of setting norms for restricting the impact on water resources and ensuring water quality
	Services of development environmental impact assessment criteria and guidelines for water use permit requests
	Services of development of monitoring program consistent with the requirements of the RA National Water Plan

	Sanitary protection, flow regulation, determination of actual sizes of non-disposable and water protection zones of the Sevan Lake basin water ecosystems
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Designated Environmental Fund (extra-budget)
	KfW-supported South Caucasus Environmental Project
	Government support against investments of shareholders of housing construction cooperatives (with regard to unfinished constructions)
	Housing construction
	Maintenance of bodies of the executive power, central and local government
	ADB-supported Water Supply and Removal Project
	Subsidizing of portable water supply services (area covered by the services of Armenian Water-Sewerage company)
	WB-supported Yerevan Water Supply and Removal Project (power delegated by the State to the Yerevan Community head)
	KfW-supported Shirak Marz Water Supply and Removal System Rehabilitation Grant Project
	Subsidizing of portable water supply services (area covered by the services of Nor Akunk company)
	KfW-supported Grant Project for Introducing Concept Papers of Private Management of Water Supply and Removal System of Shirak, Lori and Armavir Marzes
	WB-supported Municipal Water Supply and Removal Credit Program - 2
	KfW-supported Shirak Marz (Gyumri) Water Supply and Removal System Rehabilitation Project (Phase II)
	KfW-supported Lori Marz (Vanadzor) Water Supply and Removal System Rehabilitation Project (Phase II)
	Technical assistance to Yerevan water supply and water removal project supported by the Government of France (power delegated by the State to the Yerevan Community head)
	EU-supported Armenian Small Municipalities Water Grant Project (with donor financing)
	EU-supported Armenian Small Municipalities Water Grant Project (with donor financing)
	ADB-supported Water Supply and Removal Project (Phase II)
	EBRD-supported Armenian Small Municipalities Water Project
	EIB-supported Armenian Small Municipalities Water Project
	KfW-supported Grant Project for Introducing Concept Papers of Private Management of Water Supply and Removal System of Shirak, Lori and Armavir Marzes
	WB-supported Municipal Water Supply and Water Removal Project
	Additional financing for the WB-supported Municipal Water Supply and Water Removal Project
	KfW-supported Water Supply and Removal Systems Rehabilitation Project for Lori Marz
	KfW-supported Water Supply and Removal Systems Rehabilitation Project for Several Residential Areas of Armavir Marz
	Provision of targeted allocations, i.e., subventions to community budgets
	Yerevan city expenditures
	Maintenance of bodies of executive power, central and local government (staffs of ministries)
	Maintenance of Project Implementation Unit, SE of the ministry
	Maintenance of bodies of executive power, central and local government (staffs of ministries)
	Provision of pharmaceuticals to beneficiaries of out-patient and in-patient treatment and individuals included in special groups
	Provision of pharmaceuticals to the Public Safety Service
	Strengthening the National TB Control Program in Armenia
	Grant program for supporting the services of the National Immuno-preventive Program

	Investments for acquisition of medical equipment and ambulance vehicles in health institutions
	Investments for acquisition of medical equipment in the Public Safety Service
	Primary health care services to population
	Disease detection, health assessment and treatment services to population included in high risk groups
	Hemodialysis services
	Obstetrical and gynecological health care services
	Sport medicine and anti-doping control services
	Narrow focus health care services
	Treatment of individual diseases and the ones requiring ongoing control
	Orthodontological health services
	Investments in 'Republican Center for Sport Medicine and Anti-Doping Service' SNCO
	Dental health care services
	Primary dental preventive services to children
	Emergency medical aid services
	Laboratory-instrumental diagnostic examinations
	Examination and health care of persons at military drafting and pre-military drafting age
	Emergency health care services
	Health care services to persons included in socially vulnerable and special groups
	TB health care services
	Health care services for gastro-intestinal and other infectious diseases
	Health care services for sexually transmitted diseases
	Health care services for mental and narcological patients
	In-patient care and examinations of persons at military drafting and pre-military drafting age
	Health care services for oncological and blood diseases
	Rehabilitative health care services
	Health care services to victims of trafficking
	Obstetrical health care services
	Health care services for gynecological diseases
	Health care services to children
	Hygiene and anti-epidemiological expertise services
	Hygiene and anti-epidemiological services
	Services of prevention of particularly dangerous infections
	Services of AID/HIV prevention and health care
	Services of disinfection of sources of contagious diseases
	Blood collection services
	National Immuno Prevention Program
	Government anti-smoking and environmental protection program
	Government support to organizations of the RA Ministry of Health under the 'Applied fundamental and key scientific and scientific-technical studies' program
	Reimbursement of travel costs of patients referenced for treatment outside Armenia
	Hard-to-access diagnostic researches
	Expert examination and methodological guidance services under pharmaceutical policy

	WB-supported Health System Modernization Project - 2
	Forensic medicine and DNA testing services
	Medical examination services
	Services of provision of orthoses and body jackets to disabled and needy children
	Public awareness raising services
	Professional, advisory and logistical-methodological support services
	Other health care and support services
	Receipt, customs clearance and distribution of pharmaceuticals and pharmaceutical productions received as part of humanitarian aid
	Services of coordination of the National Tuberculosis Control Program
	Delivery of health services in RA marz health institutions through temporary secondment of doctors/specialists
	Additional financing program for the WB-supported Health Modernization Project 2
	US Disease Prevention and Control Center-supported Establishment of Seasonal Influenza Epidemiological Network and Response grant program
	Receipt, customs clearance and distribution of pharmaceuticals and pharmaceutical productions received as part of humanitarian aid
	National Tuberculosis Control Program
	Program for reimbursement of costs of temporary secondment of doctors/specialists of RA marz health institutions
	Receipt, customs clearance and distribution of pharmaceuticals and pharmaceutical productions received as part of humanitarian aid
	National Tuberculosis Control Program
	Japanese Grant Program for co-financing the WB-supported Avian Influenza Control Project
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Health System Strengthening Grant Project implemented with the support of International Federation for Vaccination and Immunization
	Expanding Multi-Drug Resistant TB Management Grant Project (extra-budget)
	Strengthening the health system
	Support to National Program against AID/HIV in the Republic of Armenia
	Strengthening of National TB Program and Expanding Multi-Drug Resistant TB Management Grant Project
	USAID Assistance to Primary Health Care Grant Project
	Training of sportsmen for ensuring their participation in RA championships and international events and conduct of championships
	Services of training chess-players
	Award of monetary prizes to winners and prize winners of international sport events
	Conducting republican military-sport games for youth under and at the military drafting age
	University sport events
	Conducting the national sport festival in RA marzes and NKR
	Holding of 'Best Sportive Family' contest
	Delivery of measures towards promotion of child and youth sport
	Services related to parasport
	Development of model ship sport
	Compensation to senior coaches of national teams and granting of pension benefits to world champions

	Accession to the Agreement on Sport (Council of Europe)
	Membership in the World Anti-doping Agency
	Assigning of individual RA President benefits to sportsmen of RA national teams with high achievements at Olympic Games, world and European championships, and their coaches
	Provision of sport wear and equipment to RA national teams
	Ensuring participation of the Armenian sport delegation in 1st Winter Youth Olympic Games in Innsbruck
	Ensuring participation of the Armenian sport delegation in 2012 Olympic Games in London
	Assigning of individual RA President benefits to sportsmen of RA national teams with high achievements at Olympic Games, world and European championships, and their coaches
	Ensuring participation in European Olympic youth festivals
	Organizing and holding European Judo Youth Championship
	Holding of All-Armenian Games
	Assigning of individual RA President benefits to sportsmen of RA national teams with high achievements at Olympic Games, world and European championships, and their coaches
	Organizing and holding the world boxing championship for youth
	Library services
	Publication registration, recording bibliographic services
	Publication registration, recording bibliographic services
	Investments in libraries
	Investments in libraries
	Investments in National Book Chamber of Armenia, SNCO
	Museum services and exhibitions
	Provision of subventions to RA community budgets
	Provision of subventions to RA community budgets
	UN Development Assistance Framework
	Capital renovation of objects of culture
	Organization of community cultural and entertainment events
	Construction of objects of culture
	Acquisition of buildings and structures
	Provision of targeted allocations, i.e., subventions to community budgets
	Investments in Andranik Margaryan Culture Palace, CNCO
	Archiving services
	Services of expert examinations of cultural values
	Provision of subventions to RA community budgets
	Delivery of Armenia-Diaspora collaboration programs
	Provision of subventions to RA community budgets
	Delivery of Armenia-Diaspora collaboration programs
	Investments in Homeland-Diaspora Center, SNCO
	Investments in Folk Art and Trades Center, SNCO
	Investments in Expert Examination of Cultural Values, SNCO
	Investments in National Archive of Armenia, SNCO
	Opera and ballet theater performances
	National academic theater performances

Implementation of cultural events
Support to Armenian-language theatrical performances in foreign states
Annual honorary premiums to holders of 'People's Artist' honorary title
Technical equipment of Khachatryan Concert Hall and Spendiaryan Academic Opera and Ballet Theatre by the Austrian Waagner Biro Stage Systems company
Provision of subventions to RA community budgets
Theatre performances
Vocal art and dance concerts
Support to international Armenian culture centers
Services of paying annual honorary premiums to holders of 'People's Artist' honorary title
Territorial cooperation and delivery of all-Armenian cultural programs
Implementation of the 500th Anniversary of Armenian Printing and Yerevan the 2012 World Book Capital events
technical equipment and modernization of libraries as part of the 500th Anniversary of Armenian Printing event
Territorial cooperation and delivery of all-Armenian cultural programs
Cinema film production
Delivery of national cinema programs
Services of preservation of cinema-photography and sound recording collection
Delivery of documentary film programs
Delivery of documentary film programs
Delivery of documentary film programs
Support to maintenance of Pantheon of Armenian writers in Tbilisi
Scientific research of historical and cultural heritage
Renovation and restoration of monuments
Monitoring of technical state of monuments
Support to documenting Armenian historical-cultural monuments
Maintenance of bodies of the executive power, central and local government
TV services
Radio services
Radio and TV services
Broadcasting of TV and radio programs in CIS countries
Public opinion survey services
Economic analyses services
Ensuring opening of the procurement process
Preparation and release, acquisition and dissemination of TV programs and video clips on the topic of Armenia-Diaspora collaboration
Spiritual-cultural TV services
Investments in delivery of PR activities
Organization of Armenia-Diaspora teleconferences
Release of public press
Publication of literature
Publication of scientific magazines and monographs
Publications on economics

	Release on non-public press
	Publication of newspapers and magazines for children and teenagers
	Edition, information and publication services
	Support to Armenian-language media in Georgia
	Translation services
	Release of information on privatized state-owned property
	Support to literature publications
	Services of development and support of informational and educational websites
	Delivery of educational and popular literature to Diaspora communities
	Publication of Armenian Diaspora Yearbook
	Preservation and dissemination of literary heritage
	Services of obtaining, storage and archiving of information
	Ensuring public awareness raising
	Youth programs
	Anti-trafficking measures under youth programs
	Learning visits of Diaspora youth under 'Come Home' program
	Support to development of intellectual games in Armenia
	Co-financing of 'Accessible Housing to Young Families' targeted government program
	Support to political parties, NGOs, trade unions
	Material assistance to parties and coalitions receiving 3 percent and more votes in the RA parliamentary elections
	Government assistance to NGOs
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	Maintenance of Project Implementation Unit, SE of the ministry
	Pre-school education
	Financing of the exercise of powers delegated by the State to community heads in relation to special education
	Financing for the exercise of powers delegated by the State to community heads in relation to inclusive education
	Specialized secondary education
	Financing for the exercise of powers delegated by the State to community heads in relation to evening education
	Specialized secondary education
	Scholarship to students of specialized secondary education institutions
	Scholarship to students of specialized secondary education institutions
	Specialized secondary education
	Scholarship to students of specialized secondary education institutions
	Scholarship to students of specialized secondary education institutions
	Financing for the exercise of powers delegated by the State to community heads in relation to primary technical (trades) education
	Financing for the exercise of powers delegated by the State to community heads in relation to scholarships to students receiving primary technical (trades) education
	Equipping of RA sport schools for children and youth, national federations of sports and other non-governmental sport organizations
	Organization of training of coaches-teachers of sport schools for children and youth

	Financing for the exercise of powers delegated by the State to community heads in relation to primary technical (trades) education
	Support to delivery of artistic education of juvenile delinquents
	Indemnification of damage caused due to work injuries, occupational diseases and other impairments to health
	Medical-social rehabilitation services
	Services of printing special books, copy-books and recording of 'speaking' books for disabled persons with secondary education who have lost eye-sight at a later age
	Provision of prosthesis-orthopedic supplies, rehabilitation and technical equipment to persons with disabilities
	Mental health rehabilitation services
	Training of visually-impaired persons by using the AREV system
	Social-rehabilitative services to mentally retarded disabled teenagers and younger persons
	Provision of wheel chairs and hearing aids to persons with disabilities
	Provision of computer equipment and accessories to visually-impaired persons
	Pensions to commissioned military officers and their family members
	Pensions to non-commissioned military servants and their family members
	Social pensions
	Legally assigned pensions and pension premiums
	Full-day old-age care services
	Social support to single old-age persons in home environment
	Day care services to persons with mental health disorders
	Home care of single old-age persons, persons with disabilities and social support in old-age day care centers
	Employment pensions
	Full-day care and social support to beneficiaries of Vanadzor Old-Age Care House, SNCO
	Investments in Old-Age Care House, SNCO
	Investments in Center for Social Support to Single Old-Age Persons, SNCO
	Benefit to families of persons posthumously awarded the title of Deceased National Hero of the Armenia or Military Cross medal
	Payment of benefit per Article 36 of the RA Law on Employment and Social Protection of Population in Case of Unemployment (HO-206-N of 25.05.2005)
	Funeral benefit paid in case of death of pension beneficiaries
	One-off social insurance benefits to families of military and rescue servants diseased (killed) during military and rescue service
	Family benefit and one-off monetary assistance
	Child care benefit for children under 2
	Assistance and consultancy to graduates of RA orphanages
	Maternity benefit
	One-off child birth benefit
	Reimbursement of expenses related to funeral of military and rescue servants deceased (killed) during training exercises, military and rescue service, improvement of their tombs, preparation and installation of tombstones
	Services of full-day child care
	Services of de-institutionalization of full-day child care and protection institutions
	Social care services to children in risk zone
	Indemnification of losses incurred by the Republic of Armenia in connection with the ruling of the

	RA Civil Court of Appeal on Case No.05-1680 (dated July 15, 2005)
	Services of full-day care and protection of children
	Social care services to children in difficulty by day-care centers for children
	Services of introducing the institution of custodian family in the Republic of Armenia
	Provision of monetary assistance to school-age children in RA orphanages
	Provision of scholarship and one-off monetary assistance to graduates of RA orphanages
	Provision of the monetary assistance package to families of children that have returned to their biological families
	Indemnification of losses incurred by the Republic of Armenia in connection with the ruling of the RA Civil Court of Appeal on Case No.07-3832 (dated November 3, 2007)
	Indemnification of losses incurred under rulings of the RA Civil Court of Appeal
	Services of temporary accommodation of homeless children
	Investments in full-day child care and protection institutions (SNCOs)
	Indemnification of losses incurred by the Republic of Armenia in connection with the ruling of the RA Civil Court of Appeal on Case No.07-3832 (dated November 3, 2007)
	Indemnification of losses incurred under rulings of the RA Civil Court of Appeal
	Children's Rights Protection Project by World Vision international relief organization (extra-budget)
	Financial assistance to unemployed persons and disabled job seekers for state registration of their starting businesses
	Partial reimbursement of employers for compensation paid to hired persons who are uncompetitive in the labor market
	Organization of vocational training and working skills rehabilitation services to disabled job seekers with no insurance record or with a less than one year insurance record
	Vocational orientation and consultancy services to younger persons
	Unemployment benefit
	Vocational education of jobless persons, uncompetitive groups in the labor market and unemployed job seekers receiving privileges pension benefit for long service
	Reimbursement of material expenses to unemployed seconded for work in other place
	Vocational training of unemployed job seeking beneficiaries of long-service and privileged persons
	Organization of labor market surveys and forecasting
	Services of organizing job fairs
	Employment rehabilitation, vocational training and consultancy services to disabled job seekers
	Organization of on-the-job training of unemployed person with vocational education but no work experience and disabled job seekers at the facilities of employers
	Adaptation of workplaces for the needs of persons with disabilities in organizations
	Adaptation of workplaces for the needs of persons with disabilities in organizations
	Provision and improvement of housing for homeless families of killed (deceased) military and military with disability of 1st, 2nd and third category of severity
	Housing construction for families that lost their homes due to the earthquake
	Provision of housing to families that lost their homes due to the earthquake financed from the proceeds of the Russian credit to the Republic of Armenia
	Provision of apartments, furniture, household appliances and equipment to graduates of RA child care institutions
	Housing construction for families that lost their homes due to the earthquake
	Honorary bonuses to veterans
	Measures to address social problems of refugees
	Measures to address resident status of refugees

	One-off monetary reimbursement of damage caused to repressed citizens
	Provision of monetary assistance to participants of the Great Patriotic War, families of military servants deceased during the Great Patriotic War and military operations in other countries, and monetary assistance under Article 34.1 of Law HO-258 of 25.11.1998
	Services of temporary accommodation of homeless persons
	Refund to depositor citizens of cash deposits placed with VTB-Armenia (former Soviet Savings Bank) until June 10, 1993
	Investments in Yerevan No.1 Boarding School, SNCO
	Investments in Yerevan No.1 Boarding School, SNCO
	Maintenance of bodies of the executive power, central and local governments
	Maintenance of bodies of the executive power, central and local government (for staffs of ministries)
	WB-supported Social Protection Sector Administration Project
	Financing of powers delegated by the State to municipality mayors in the area of organizing the activities of the social assistance services
	Supplementary financing program for the WB-supported Social Protection Sector Administration Project
	Financial support provided under sub-agreements between the State Migration Service of the RA Ministry of Territorial Administration and the UNHCR Yerevan Office
	Services associated with payments under individual social security programs
	Accumulation of information on refugees and their families
	Provision of social packages to employees of public institutions and organizations
	Services of printing medical-social examination blanks
	Services of printing blanks used by regional agencies of social services
	Services associated with the operation, support of the database system for persons with disabilities, and provision of information
	Services associated with the operation, support of GORTS database system, and provision of information
	Services associated with the operation, support of social security card system, and provision of information
	Services associated with the operation, support of MANUK database system for children in difficulty, and provision of information
	Services associated with the operation, support of the system for recording family benefit data, and provision of information
	Development of methodological manuals, conduct of studies and training of employees of the social security sector
	Services associated with the operation, support of the system for recording child birth and child care benefits, and provision of information
	Services associated with payment of pension benefits, monetary assistance, honorary bonuses and benefits under other programs
	Conduct of public awareness campaigns
	Payment of temporary incapacity benefits
	Administrative services associated with the provision of family benefits and assistance in cash
	Services of ensuring the IT support to ARAX automated pension benefit assignment and payment system
	Services of ensuring the IT support to PARNAS automated personalized recordkeeping system
	Printing of temporary incapacity certificate blanks
	Printing of necessary blanks for granting and paying pension benefits
	Services associated with the operation, support of the information system for tracking charity programs, and provision of information

	Services associated with the operation, support of the information system of the RA State Labor Inspectorate, and provision of information
	Services associated with the operation, support of the information system for refund of cash deposits placed with the Soviet Armenian republican bank of the former Soviet Savings Bank until June 10, 1993, and provision of information
	Social-psychological rehabilitation services to victims of trafficking
	Administrative services associated with the social security card system
	Services associated with the implementation, operation and support of the information system for retired military, and provision of information
	Acquisition of costs associated with documentation submitted by seekers of asylum in the RA, interviews conducted with the latter, translation services and printing
	Improvement of services to women who are victims of family violence
	Support to the pension public awareness and financial literacy process
	Administrative services associated with the delivery of compensated public works
	Social-psychological rehabilitation services to victims of trafficking
	Administrative services associated with the social security card system
	RA Government Reserve Fund
	WB-supported Business Incubator Program
	Implementation of real estate cadastral appraisal activities (including lands) for the purpose of creating the property tax and land tax base
	Implementation, development of the automated real estate cadastre system and database support
	Design, implementation and support of the geo-informational system
	Description of RA administrative-territorial units and organization and conduct of new administrative-territorial division by "Land Development Monitoring' SNCO
	General education
	Education in music schools
	Special education
	Student allowances under the preliminary professional education
	Scholarship for preliminary professional education students
	Higher professional education
	Student allowances under the higher professional education
	Scholarship for higher professional education students
	Allowances for preparation of scientific staff
	Post-graduate and doctoral scholarships
	Allowances for preparation of scientific staff in the field of diasporology
	Post-graduate professional education
	Allowance for post-graduate professional education
	Preliminary professional (vocational) education
	Scholarship for preliminary professional (vocational) education students
	State order on training of civil servants
	Training services for public sector finance specialists
	State order on additional education
	Training and special education of special servants of the Ministry of Justice
	Organizing professional trainings for electoral commissions members
	Staff training services

	Training of rescue servants in foreign education institutions
	Training of state servants of the National Assembly
	Evening learning
	Establishment of canine center in the Customs Service
	Government order under Implementation of E-procurement System
	Capacity building financed from extra-budget
	Grant Project for 2007-2013 Black Sea Countries Joint Actions under European Neighborhood and Partnership Instrument
	RA Presidential elections
	WB-supported E-Society and Innovation for Competitiveness Project
	Yerevan City Council elections
	WB-supported Tax Administration Modernization Project
	WB-supported Public Sector Oversight (Chamber of Control) Capacity Strengthening Grant Project
	WB-supported Strengthening the Capacity of RA Ministry of Finance Grant Project
	WB-supported Strengthening the Capacity of RA Government Regulatory Reform Unit Grant Project
	WB-supported Armenia's Public Financial Management Strengthening Grant Project
	Maintenance of RA Armed Force Representative in CSTO
	Maintenance of defense state adviser at Armenia's mission in NATO
	Maintenance of RA liaison officer at NATO (military command) Military Cooperation Department
	Maintenance of RA military representative at Armenia's mission in NATO
	Security service for buildings and structures of RA public administration bodies and organizations, as well as objects of crucial importance
	Additional financing program for WB-supported Judicial Reform-2 Project
	Economic activity support services
	Government support to 'Reforming the RA Accreditation System and Creating National Recruitment Body' program
	Government support to implementation of measures under Export-oriented Industrial Policy Strategy
	Government Support Program for the Inspection Reform Secretariat under the RA Ministry of Economy
	UNDP Trade Support Grant Program for Central Asia, South Caucasus and Western CIS Countries (Armenia)
	Financial Encouragement and System Development Fund of the State Food Safety Service of the RA Ministry of Agriculture
	Laboratory test fees for imported food stuff and (or) products of animal origin
	Enhancing production of grains and feed crops
	WB-supported Grant Program for Development of Food Safety Capacities
	German KfW-supported Grant Program for Rural Community Water Supply and Removal Systems
	German KfW-supported Grant Program of Kaps Reservoir Rehabilitation
	WB-supported Irrigation System Enhancement Project
	Grant Project for Construction of Gas Distribution Network in Armenia's Settlements Bordering with Iran Supported by the Islamic Republic of Iran
	WB-supported Lifeline Road Network Improvement Project
	EBRD-supported Bagratashen Border Crossing Bridge Rehabilitation Project
	Yerevan Metro Reconstruction Grant Project - II supported by EU Neighborhood Investment Program (power delegated to Yerevan Community head by the State)

	Other targeted credit programs
	Updating, replacement, borrowing and recovery of State reserve material values
	EBRD-supported Kotayk Marz Solid Waste Recycling Project
	WB-supported Grant Project for Harmonization of National Action Plan Measures against Desertification in Armenia and National Reporting
	WB-supported Grant Project for National Biodiversity Strategy and Action Plan Revision and Preparation of 5th National Biodiversity Report to Convention
	WB-supported Community Water and Wastewater Credit - III
	EBRD-supported Armenia's Small Communities Water Grant Project
	German KfW-supported Water Sector Review Grant Project
	WB-supported Non-transmissible Disease Prevention and Control Project
	US Disease Prevention and Control Center-supported Establishment of Seasonal Influenza Epidemiological Network and Response Grant Program
	WB-supported Grant Project for Preparation of Health Performance-Based Financing Project under the Disease Prevention and Control Program
	Strengthening of the National Anti-Tuberculosis Program and Expanding Drug-Resistant Tuberculosis Control' Grant Program
	USAID 'Support to Emergency Care Services' Grant Project
	Ensuring the Conduct of International Marathon Run in Yerevan
	Ensuring participation on Summer Olympic Games in Bulgaria
	Ensuring participation on 8th International Francophone Games
	Investments in theaters
	International festival dedicated to 300th anniversary of Sayat-Nova
	Reinforcement, repair and restoration of monuments
	Participation of school-age children in school games
	Acquisition of musical instruments for music and art schools
	Investments in technical professional educational institutions
	Allowances for preparation of scientific cadre in the field of diaspora studies (Salzburg)
	Rating of general and tertiary education institutions
	UNDP-supported Vocational Education and Training Institutions Infrastructure Improvement Grant
	Ensuring treatment, rehabilitation, education and employment of children suffering from autism and other development disorders
	Development of grading and classification system for tertiary educational institutions in Armenia
	Creation of ICT-based national monitoring system in Armenian general education system and development of a new policy paper for increasing efficiency of ICT uses at schools in Armenia
	Burakan International Summer School for Young Astronomers dedicated to 1400th anniversary of Anania Shirakatsi
	Use of modern technology in monitoring and preservation of sweet waters
	WB-supported General Education Enhancement Preparation Grant
	Services of supporting the social housing stock
	Assessing the educational needs of children from socially vulnerable families and delivering adequate social services to these children
	Services of supporting (upgrading), operating the information system in the social protection area and provision of information
	Services of supporting the unified information system for retirees
	Services of training judges, judicial servants, bailiffs
	Investments in the Training Center, SNCO of the State Revenue Committee

	Implementation of 'Learning - 2' system
	Construction of educational facilities financed from the Russian loan
	Maintenance of bodies of the executive power, central and territorial administration bodies (extra-budget)
	Printing of tax invoice forms purchased from the SRC tax service
	Italian Government grant for financing the 2011 population census (extra-budget)
	WB-supported Public Sector Modernization Project
	WB-supported Grant Project for Preparation of Technology Competitiveness Enhancement Project
	Review of election administration experience, enhancing election administration, re-equipment of Central Election Commission and publication of materials on election legislation (extra-budget)
	WB-supported Grant Project for Enhancing Armenia's Fiscal Management and Tax Compliance Capacities
	Other expenditures (extra-budget)
	Expenditures financed from payments against contractual security services delivered by units of the RA Police (extra-budget)
	Delivery of services of levying administrative fines on violations detected by the Road Police of the Armenian Police, payments against registration-investigation and other paid services (extra-budget)
	Delivery of paid health care and health services to citizens (extra-budget)
	Paid services of issuing or replacing RA passports (extra-budget)
	Capacity development of RA Prosecution Service
	Program for Development of wheat and barley seed production
	Investments in the Central Veterinary Anti-epidemiological and Diagnostic Center, SNCO
	WB-supported Agricultural Enterprise and Small-Scale Commercial Agriculture Development Program (credit proceeds), (previous year)
	WB-supported Irrigation Rehabilitation Emergency Project
	Payments necessary for clearing additional tax and customs liabilities resulting from audits and re-audits conducted in government bodies and institutions by the RA tax and customs authorities pursuant to legislation
	Expenditures related to honoring the obligation to pay VAT to suppliers by the beneficiary public administration body in case of separation of a piece of property from the composition of assets through reducing participation in the paid-in capital of a commercial organization with state participation
	Investments in 'Deactivation of Nuclear Waste' cjsc
	EBRD-supported Engineering, Design and Contract Oversight Grant Project
	EBRD-supported Public-Private Partnership Grant Project
	Service for establishing new forest layer around the Lake Sevan
	Designated Environmental Fund
	Capital repair of water and wastewater systems
	German KfW-supported Shirak (Gyumri) Marz Water and Wastewater System Rehabilitation Project, Phase II
	German KfW-supported Lori (Vanadzor) Marz Water and Wastewater System Rehabilitation Project, Phase II
	Provision of pharmaceuticals to beneficiaries of out-patient and in-patient treatment and individuals included in special groups
	Strengthening National Program against Tuberculosis (extra-budget)
	WB-supported Social Investment Fund - 3
	WB-supported Health System Modernization Project, Additional Financing Credit
	GAVI-supported Health System Strengthening Grant (extra-budget)

	Expanding Drug-Resistant Tuberculosis Control in the Republic of Armenia (extra-budget)
	'Support to National Program against HIV/AIDS in Armenia' (extra-budget)
	Conduct of 2011 European Wrestling Championship for Deaf Wrestlers in Yerevan
	Conduct of 1st Summer Youth Spartakiad in Armenia
	Conduct of republican military-sportive games among pre-draftee and draftee age persons
	Conduct of sport festival in Armenian marzes and Nagorno-Karabakh Republic
	Compensation to senior coaches of national teams and pensions to world champions
	Informational-analytical and public awareness services
	Delivery of Regional Cooperation and Pan-Armenian Cultural Programs'
	Conducting events dedicated to the 500th anniversary of Armenian printing
	Puppets for peace and friendship
	Investments in National Cinema Center of Armenia, SNCO
	Collection and delivery of educational and popular literature to Diaspora communities
	Release of Diaspora Yearbook periodical
	Creation of main Western Armenian textbook
	Regular visits of Diaspora youth to Armenia under 'Come Home' Program
	'Come home' (extra-budget)
	Financing of the exercise of powers delegated by the State to community head for organizing extra-school education at Hakob Kojoyan Educational Complex« SNCO
	Services of training judges, judicial servants, bailiffs
	Capital renovation of special educational institutions
	Activities in the Unit of Armenian Studies at Berlin Open University
	Acquisition of furniture and equipment under 'Preliminary Vocational (Crafts) and Technical Vocational Education and Training Reform'
	Implementation of 'Learning 2' system
	Investments in acquisition of chemistry laboratory for conducting school academic competition
	Other recurrent expenditures in education sector
	UNESCO model (extra-budget)
	Publishing services' (extra-budget)
	Social-rehabilitative services to disabled teenagers and youth with mental problems
	Investments in Child Boarding House, SNCO
	Investments in Child Social Care Center, SNCO
	Organizing on-the-job training of unemployed specialists without any employment tenure
	Services of implementing, maintaining, supporting the information system for retired military, and providing information
	Capital renovation of administrative buildings (extra-budget)
	RA National Assembly Capacity Building (extra-budget / grant)
	Inventory and registration of geographical names
	Creation of state scale-series basic maps and air-photography
	Services of provision of State Real Estate Cadastre information to public administration bodies
	WB-supported Public Sector Reform Project
	Design and implementation of geo-information system
	Conduct of coordinated monitoring of lands, buildings and structures and real estate market analyses
	Border strengthening services

	WB-supported Grant TA Project for Development of Statistical Master Plan and Strengthening of Statistical Capacities
	Real estate Cadastre appraisal services
	WB-supported Grant Project for Preparation of Technology Competitiveness Enhancement Project
	Directions of using funds generated from levied administrative fines on violations detected by the Road Police of the Armenian Police, payments against registration-investigation and other paid services (extra-budget)
	Expenditures financed from payments against contractual security services delivered by units of the RA Police (extra-budget)
	Delivery of paid health care and health services to citizens (extra-budget)
	Directions of using funds generated from delivery of paid services of issuing or replacing RA passports (extra-budget)
	Maintenance of RA Judicial Department headquarters
	Maintenance of RA Cassation Court
	Program for Armenia's participation in Shanghai Expo 2010
	Government support to the accomplishment of statutory objectives of E-governance infrastructure Implementation, ojsc
	Artificial insemination of livestock
	Agricultural advisory services
	WB-supported Rural Enterprise and Small Scale Commercial Agriculture Development Project
	WB-supported Avian Influenza Preparedness Project
	Japanese Grant Project under the WB-supported Avian Influenza Control Project
	Coordination of government support to agricultural land users
	Wheat and barley seed production development program
	Food laboratory tests
	IFAD Fund-supported Marketing Opportunities for Farmers Grant Project
	WB-supported Rural Enterprise and Small Scale Commercial Agriculture Development Project, Additional financing
	OPEC-supported Marketing Opportunities for Farmers Project
	Cattle Breeding Development Program (under the Japanese Government supported Grant Support to Farmers Doing Less Well)
	IFAD Fund and OPEC supported Economic Development Program for Rural Regions
	Forest recovery and forest building activities
	Operation of Vorotan-Arpa-Sevan Water System, improvement of its technical state
	Maintenance and operation of collection-drainage network, activities of measuring underground water level and quality
	WB-supported Dam Safety Project
	WB-supported Dam Safety Project II
	Japanese Government-supported Electricity Transmission Line and Distribution Network Rehabilitation Project
	German KfW-supported 'Gyumri-2' Substation Rehabilitation Project
	WB-supported Lifeline Roads Improvement Project
	WB-supported North-South Road Corridor Development Project
	Program for rehabilitation of rural roads and development of transport and communications area with donor financial support under the Millennium Challenge Agreement (extra-budget)
	Compensation to Armenia International Airports, Zvartnots Handling, Armenian Aero navigation and Avia-Meteorology closed joint stock companies against services of landing and take-off, parking and on-land support to aircrafts performing humanitarian aid flights

	WB-supported Social Investment Fund of Armenia Project - III, Additional Financing Project - II
	Payments necessary for clearing additional tax and customs liabilities resulting from audits and re-audits conducted in government bodies and institutions by the RA tax and customs authorities pursuant to legislation
	Expenditures related to honoring the obligation to pay VAT to suppliers by the beneficiary public administration body in case of separation of a piece of property from the composition of assets through reducing participation in the paid-in capital of a commercial organization with state participation
	Services of protection of Shikahogh, Sycamore Park and Zangezur State Preservation Areas, conduct of academic research, forestry activities
	EBRD-supported 'Public-Private Partnership' Grant Project
	Services of technical implementation of State Water Cadastre
	German KfW-supported 'Lori Marz Water Supply and Removal System Rehabilitation' Grant Project
	German KfW-supported 'Lori Marz and Shirak Marz Water Supply and Removal System Rehabilitation Project, Phase 2
	Provision of medication to beneficiaries of out-patient, in-patient health care services and individuals included in special groups
	Strengthening the National Program against Tuberculosis in Armenia (extra-budget)
	Government order for child health care
	WB-supported Health System Modernization Project
	Japanese Grant Project under the WB-supported Health System Modernization Project
	Strengthening the Health System in Armenia (extra-budget)
	Expanding Drug-Resistant Tuberculosis Control in the Republic of Armenia (extra-budget)
	Support to National Program against HIV/AIDS in Armenia' (extra-budget)
	Compensation to senior coaches of national teams and pensions to world champions
	Accession to Council of Europe Agreement on Sport
	Ensuring participation in 2010 Winter Olympic Games in Vancouver
	Ensuring participation in Black Sea Sport Games
	Ensuring participation in 1st Youth Olympic Games in Singapore
	Organization and conduct of Phase 2 of European Archery Grand Prix contest for adults in Armenia
	Investments in museums
	Informational-analytical and public awareness services
	Implementation of Territorial Cooperation and Pan-Armenian Cultural Programs
	Ensuring openness of procurements
	Organization of Armenia-Diaspora teleconferences, production of films, video clips and TV programs
	Support to publication of Armenian-language periodicals in foreign states
	Diaspora Youth Visits to Armenia'
	Organization of general education of children with extraordinary abilities
	Tuition to children with extraordinary abilities
	Equipment of sport institutions, sport schools and sport NGOs
	Organization of training of coaches/teachers of sport schools for children and youth
	Services of training judges, judicial servants, bailiffs
	Organization of entrance exams at universities
	Capital renovation of preliminary vocational (crafts) and technical vocational institutions as part of the preliminary vocational (crafts) and technical vocational education and training reform program

	Educational literature and supplementary materials to Armenian Diaspora educational institutions
	WB-supported Education Quality and Relevance Project
	Activities in the Unit of Armenian Studies at Berlin Open University
	Summer camp, international school for young astronomers, training courses for inclusive education specialists (extra-budget / grant)
	Lincy Foundation-funded 'Rehabilitation of Educational Institutions' Program
	Social-rehabilitative services to disabled teenagers and youth with mental problems
	One-off benefit to refugee status seekers
	Administration services related to provision of family benefit and one-off monetary aid
	RA National Assembly Capacity Building
	Inclusive education
	Financing of the exercise of powers delegated by the State to community mayors in the area of general education
	Fellowship at music schools
	Support to extra-school training
	Extra-school training
	Chess competition preparation services
	Extra-school training by NGOs
	Classes of national, wind, string instruments at music and art schools
	Educational-methodological work at music and art schools
	Development and printing of new programs, textbooks, methodological manuals for music, art and fine art schools
	Windsurfing-related services
	Training services
	Tuition fees to participants of vocational training courses
	Services of training tax and customs officers
	Training of teachers of Armenian schools in the Diaspora
	Capital renovation of educational institutions
	Capital renovation of technical professional educational institutions
	Provision of discounted accommodation to students
	Construction of educational institutions
	Construction of sport institutions
	Capital repair of high schools
	Organization of summer recreation of schoolchildren
	Acquisition of graduation documentation, certificates of appreciation, class registries, medals, envelopes, educational programs, periodicals for teachers and visual aids
	Provision of free textbooks and educational literature to students of elementary classes and publication of textbooks for high schools
	Compensation to teachers of general public schools in remote, mountainous and highly mountainous and border areas of Armenia
	Delivery of transportation services to teachers of general education schools and school-age children
	Rehabilitation of military training classrooms
	Conduct of republican sport contest among schoolchildren
	Conduct of discipline competitions (Olympiads) among schoolchildren
	Computer and internet services

	Appraisal and testing services
	Implementation of experimental pedagogical programs in the general education system
	Development and provision of educational literature and handouts to Armenian educational institutions in the Diaspora
	Provision of furniture and equipment to schools in Gavakhk
	Development and printing of programs, textbooks, manuals, other educational materials for special schools
	Academic recognition and mobility services
	Higher professional education appraisal system reform
	Capital renovation of sport facilities
	Contextual and methodological support to education and training of teachers of general schools in Armenia
	Identification and assessment of physical, intellectual and (or) mental development specifics of children
	Preliminary Vocational (Crafts) and Technical Vocational Education and Training Reform
	Services of ensuring quality of professional education
	Reimbursement of textbook rentals to children from socially vulnerable families
	Enhancement of higher education in the classical music discipline
	WB-supported Education Quality and Relevance Project 2
	Expenditures related to attestation of school teachers
	Conduct of Hay Aspet (Armenian Knight) TV contest
	Organization of Armenian language classes at Aleppo University
	Support to students studying overseas
	Payment of premiums to teachers who have received qualification through attestation
	Provision of meals to school-age children
	Delivery of the New Educational Technology Implementation Project
	Organization of Armenian language classes at Bucharest University
	Organization of preparatory activities for the 2011 population census
	Conduct of the Pan-Armenian Education Conference
	Acquisition of Menamart (Duel) fitness machine
	Political studies
	Promotional expenses related to RA government bonds
	Financial Encouragement and System Development Fund of the State Revenue Committee at the RA Government (extra-budget)
	Government support to RA State Procurement Agency, SNCO
	WB Grant Project for Public Debt Management
	WB Grant Project for Strengthening the capacities of the RA Ministry of Economy
	Interests paid to VTB-Armenia Bank, cjsc
	Ensuring the RA Government Communication System Security (extra-budget)
	Financial Assistance to Human Rights Ombudsman from International and Donor Organizations, extra-budget
	Delivery of preventive and diagnostic services based on plant quarantine and monitoring of phytosanitary state of agricultural crops, laboratory tests
	Implementation of measures of laboratory diagnosis of agricultural livestock diseases and testing of raw materials and stuff of animal origin
	Preservation, improvement of agricultural lands and restoration of engineering structures

	Installation of anti-hail stations
	WB-supported Agricultural Enterprise and Small-Scale Commercial Agriculture Development Project, Japanese Grant
	WB-supported Renewable Energy Grant Project
	WB-supported Urban Heating Project
	Services of supporting geological-exploration activities
	maintenance and operation of roads
	Provision of targeted allocations, i.e., subventions to community budgets
	WB-supported Lifeline Road Network Improvement Project, Additional Financing
	Maintenance of bodies of the executive power, central and territorial administration bodies (extra-budget)
	Provision of targeted allocations, i.e., subventions to community budgets
	EBRD-supported Yerevan Metro Reconstruction Project (power delegated to the Yerevan community head by the State)
	WB-supported Social Investment Fund - 3, Additional Financing
	Expenses related to provision of copies of court applications, appeals and complaints filed by RA public administration bodies, cassation appeals against court awards and orders, as well as documents issued by courts
	Payments necessary for clearing additional tax and customs liabilities resulting from audits and re-audits conducted in government bodies and institutions by the RA tax and customs authorities pursuant to legislation
	Expenditures related to honoring the obligation to pay VAT to suppliers by the beneficiary public administration body in case of separation of a piece of property from the composition of assets through reducing participation in the paid-in capital of a commercial organization with state participation
	Services of recordkeeping of fish and crawfish stocks in the Lake Sevan and its catch basin
	Services of preservation of AREVIK national park, scientific research and forest management activities carried out in the park
	Services of development and implementation of environmental projects
	KfW-supported Environmental Grant Project in South Caucasus Region
	Subsidizing of portable water supply services (area serviced by Nor-Akunk, cjsc)
	French Government Grant Project of Technical Assistance to Yerevan Water and Wastewater Project (power delegated to the Yerevan community head by the State)
	German KfW-supported Shirak Marz Water and Wastewater System Rehabilitation Project
	Provision of targeted allocations, i.e., subventions to community budgets
	Support to services under the national immunal prevention program (extra-budget)
	Health care services to patients with mental and narcological problems
	Services of preparation of orthoses and body jackets for disabled children
	Health system large-scale public awareness services
	Other health care services
	Strengthening the RA health system (extra-budget)
	Organization of sport events
	Preservation of folklore traditions and folk art
	Cultural values expertise services
	Support to documentation of Armenian historical-cultural monuments
	Implementation of high school system
	Professional education, ongoing training and professional development of medical staff

	Training of teachers of Armenian Diaspora schools
	Identification and assessment of physical, intellectual and (or) mental development specifics of children
	Mental health rehabilitation services
	Provision of computer hardware and spare parts to visually impaired individuals
	Pension benefits assigned under RA laws and Government decrees
	Insurance pensions
	Payment of benefit under Article 36 of RA Law on Employment of Population and Social Protection against Unemployment (HO-206-N, 25.05.2005)
	Payment of benefit under Para 49 of Government Decree 584 of 18.11.1992
	Services of distribution of food received as part of humanitarian aid
	Reimbursement of costs related to funerals, improvement of tombs, preparation and placement of tombstones for military and rescue service officers deceased during field exercises and military and rescue services
	Deinstitutionalization of children in residential care and protection institutions (return to their families)
	Social care services by child day-care centers to children in difficult situations
	Provision of monetary assistance to school-age children in orphanages
	Provision of stipend and one-off monetary aid to orphanage graduates
	Paid public works
	Vocational training of groups of jobless persons uncompetitive in the labor market and unemployed job seekers receiving long-service or privileged retirement benefits
	Provision of monetary aid to WWII veterans, military servants who have obtained disability for reasons mentioned in Article 13 of Law HO-258 of 25.11.1998, as well as families of military servants deceased (killed) during their service
	Services of maintaining, supporting Social Security Card System, and providing information
	Services of maintaining, supporting MANUK information system for children in difficult situations, and providing information
	Services of maintaining, supporting family benefit information system and providing information
	Services of maintaining, supporting child birth and child care information system and providing information
	Payment services under the pension security and insurance programs
	Services of maintaining, supporting the information system for charity programs and providing information
	Services of maintaining, supporting the information system of the RA State Labor Inspectorate and providing information
	Honorary premium to veterans and payment services related to provision of monetary aid to WWII veterans and families of persons mentioned in Article 13 of Law HO-258 of 25.11.1998
	Services related to payment of indemnification against occupational injuries, diseases and other cases of worsened health status of employees
	Administrative services related to paid public works
	Social and rehabilitation services to victims of trafficking
	Administrative services related to Social Security Card System
	Delivery of services of levying administrative fines on violations detected by the Road Police of the Armenian Police, payments against registration-investigation and other paid services (extra-budget)
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