ეროვნული თავდაცვის აკადემია
NATIONAL DEFENCE ACADEMY

LEPL - David Aghmashenebeli National Defence Academy of Georgia Budget Preparation Guidelines

Gori

2026

**Article 1. General Provisions**

The Budget Preparation Guidelines of the LEPL David Aghmashenebeli National Defence Academy of Georgia (hereinafter referred to as the "Academy") shall establish the principles of the Academy's budget formulation, and shall regulate the procedures for the preparation, review, submission, and execution of the draft budget, as well as the relations and responsibilities associated with the budgetary process.

**Article 2. Academy Budget**

1. The Academy budget is the totality of revenues to be received, expenses to be incurred, and changes in balances for the purpose of fulfilling the tasks, goals, functions, and obligations of the Academy, which shall be approved in accordance with the procedure established by the legislation of Georgia.
2. The Academy budget (code 290202) represents a sub-program for Professional Military Education of the Ministry of Defence of Georgia.

**Article 3. Classification of the Academy's Budget Revenues and Payments**

1. The sources of the Academy's budget revenues shall be the funds received from the state budget and its own funds.
2. The sources of financing for the Academy may include:
   a) appropriations allocated to the Ministry from the State Budget of Georgia;
   b) revenues received from grants;
   c) revenues generated from contract-based work performed;
   d) other revenues permitted by legislation.
3. The Academy's budget payments (expenses) shall comprise the funds utilized by the Academy and its individual structural units for the purpose of providing financial support for their tasks and operations.
4. The systematic classification of the Academy's budget revenues and payments shall be carried out in accordance with the Budget Classification of Georgia.

**Article 4. Preparation, Submission, and Approval of the Draft Budget of the Academy**

1. The process of preparing and submitting the draft budget of the Academy shall be coordinated by the Deputy Commander – Chief of Staff of the Academy.

2. The ceilings for the main parameters of the budget shall be determined by the Ministry of Defence, based on an analysis of the budget execution results of the previous fiscal year, and the forecast indicators for the current fiscal year regarding expected revenues, expenses, transactions in financial and non-financial assets, and liabilities, while taking into account the strategic goals of the Academy.

3. The Financial Management Division shall ensure the compliance of the Academy's draft budget with the Budget Classification.
4. In accordance with the instructions of the Commander and the Deputy Commander – Chief of Staff of the Academy, work shall commence on 1 February of each year to determine the priority data and directions of the budget for the upcoming fiscal year, in cooperation with the primary educational and other structural units of the Academy and based on the data provided by them.
5. In connection with the preparation of the budget for each subsequent year, an organizational order of the Commander of the Academy shall be issued regarding the implementation of appropriate measures and procedures, as well as the creation of a standing working group for budget formulation.
6. Taking into account the existing regulations, the heads of the structural units of the Academy, within the ceilings established by the Ministry of Defence and based on the request submitted by the Financial Management Division, shall submit detailed information regarding the expenses to be incurred in the Academy's budget for the upcoming year to the Deputy Commander – Chief of Staff by the end of the first quarter, taking into consideration the priority data for the units and the indicative volumes determined by the budget.
7. The Deputy Commander - Chief of Staff of the Academy, the Head of the Financial Management Division, and the heads of core educational and other structural units, based on data processing, consultations, and mutual agreement, shall draft the budget for the following year in accordance with the goals of the Academy's strategic and action plans.
8. During budget planning, the resources required to achieve the set goals are aligned with available resources, with structural units participating in the processing of these indicators. All projected expenses are budgeted based on realistic funding availability for the respective year, within the ceiling of the core budget parameters predetermined for the Academy by the Ministry of Defence.
9. Following agreement with the Commander of the Academy, the Deputy Commander - Chief of Staff shall submit the draft budget to the Ministry of Defence within the deadlines prescribed by the Budget Code of Georgia.
10. Once the budget ceiling is established by the Ministry of Defense of Georgia, the working group shall review the draft budget. Based on the core data and the indicative budget allocations provided to the structural units, recommendations or feedback shall be issued (if any).
11. Signed by the Deputy Commander - Chief of Staff of the Academy, the draft budget—incorporating the submitted feedback and proposals along with reasoned justifications—shall be forwarded to the Ministry of Defense.
12. The Academy's draft budget shall be prepared in accordance with the templates approved in the annexes to this Regulation.

## Article 5. Amendments to the Approved Budget

1. The documentation attached to the draft proposal for amending the approved budget shall include information reflecting the content of the necessary amendments.

2. Information regarding adjustments to core budget appropriations shall be submitted by the Deputy Commander - Chief of Staff of the Academy to the Finance Department of the Ministry of Defense.
3. The budget adjustment process shall be overseen by the Finance Department of the Ministry of Defense, to which the Academy shall submit reporting on the implemented amendments within the deadlines prescribed by legislation.
4. The need for budget amendments shall be initiated as required:

   a) On the basis of a report/application from the relevant structural unit (accompanied by a detailed justification for the adjustments);

   b) During a meeting of the working group, through the review of the full or partial cancellation of individual line items, as well as the reallocation of remaining balances to other budget lines.
5. The reallocation of appropriations between the main budget categories and line items shall be executed with the approval of the Commander of the Academy and the Chief of Staff, following a compliance verification with the Budget Code by the Financial Management Division.

**6. Documentation and Entry into Force of Decisions:**

1. Decisions made by the working group regarding adjustments (reductions, cancellations, or reallocations) to budget line items shall be formalized in the minutes of the meeting, which must be signed by all members of the group.
2. The minutes shall be approved (endorsed by resolution) by the Commander of the Academy, which shall constitute a sufficient basis for the Financial Management Division to implement the amendments.

**Article 7. Implementation of Amendments and Additions**

Amendments and additions to the Academy's budget preparation guidelines shall be made by the Academic Council of the Academy.