

FINANCING AS A TOOL FOR THE POLITICAL INSTRUMENTALIZATION OF RELIGIOUS ORGANIZATIONS

An Analysis of the Practice of Budgetary Financing of
Religious Organizations in 2020–2024



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Financing as a Tool for the Political Instrumentalization of Religious Organizations:

An Analysis of the Practice of Budgetary Financing of Religious Organizations in 2020–2024

Tbilisi, 2025



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Introduction

The practice of financing religious organizations operating in Georgia is carried out annually against the backdrop of neglecting the principles of secularism, neutrality, and pluralism, as well as discriminatory allocation of budgetary resources, which results in sharply asymmetrical access of religious organizations to public funds and resources.¹

The present document, through the study of state and local budgets from 2020–2024, government decrees, and public information obtained from various state agencies, aims to examine the budgetary financing of the Georgian Apostolic Autocephalous Orthodox Church and four religious communities (Muslim, Jewish, Roman Catholic, and Armenian Apostolic Churches), as well as to compare the financial resources allocated to them.

The research results show that the largest share of state funding is received by the Georgian Apostolic Autocephalous Orthodox Church and the legal entities established by it. The budgetary financing of the Orthodox Church is characterized by an annual increasing trend. During the reporting period, it received a total of 283,312,365 GEL from central and municipal budgets, as well as on the basis of government decrees.

It is noteworthy that despite the conditions of the constitutional agreement between the Georgian state and the Orthodox Church, in practice the Orthodox Church is financed by the state not according to the logic of compensation for damages, but through direct subsidies. This grossly violates the constitutional principle of secularism and drastically increases the risks of inadmissible interdependence between the state and the Church.

The amount of budgetary funds received by the four religious organizations is small and is ten times lower than the total funding for the Orthodox Church. In the last five years, only 26,527,671 GEL was allocated to all four religious associations. Unlike the funds allocated to the Orthodox Church, the state closely monitors the purpose and spending of the funds provided to the four religious organizations.

As part of the research, it was also planned to conduct a factual analysis of the real estate transferred by the state to religious organizations between 2020 and 2024. For these purposes, the Social Justice Center submitted a public information request to the National Agency of State Property, asking for segregated data on real estate transferred to religious organizations, local eparchies (diocese), and individual clergy members between 2020 and 2024. In response, the National Agency of State Property responded to Social Justice Center on October 2, 2024, including a list of properties transferred through direct sales and gratuitous usufruct from January 2020 to June 30, 2024. However, the list sent by the Agency did not specify the type of real estate, its purpose, or the form of its transfer. In order to clarify the incomplete information, the Social Justice Center once again addressed the National Agency of State Property on October 10, 2024, requesting the provision of the real estate transferred to religious organizations in a uniform, segregated format.² However, the Agency has not yet fulfilled its legal obligation and provided the requested public information, which has prevented the analysis of the real estate transferred to religious organizations for the purposes of the research.

¹ The policy of state funding for religious organizations: An analysis of the practice from 2014–2015, Social Justice Center, available at: <https://cutt.ly/YrmjXp0>

² The statement of Social Justice Center, dated October 10, 2024, reference number N134868/”G“, regarding the public information request.

Methodology

In the process of preparing the report, various research instruments were used to collect and process empirical data, including, primarily, an analysis of Georgian legislation, state documents, reports from international and local organizations, the Ombudsman's reports, public information requested from local and central governments, central and municipal budget codes and resolutions and court decisions³ and the results of legal proceedings carried out by the Social Justice Center.

At the same time, the state's policy and practice regarding freedom of religion and belief have been assessed in relation to constitutional and international human rights protection standards.

1. Review of Existing Models for Financing Religious Organizations and the Current Legal Framework

Existing Model of Financing Religious Organizations

Since 2002, in accordance with the constitutional agreement between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church, the Georgian Patriarchate and legal entities established by it, have been regularly financed from various state sources,⁴ including both central and local budgets, as well as from

³ The funds allocated by 45 municipalities and 4 self-governing cities during the years 2020-2024 are calculated for each year, based on the total amounts provided by each municipality according to the Budget Code: Adigeni Municipality's 2020-2024 budgets (Program code: 70 86); Marneuli Municipality's 2020-2024 budgets (Program code: 05 02 04); Bolnisi Municipality's 2020-2024 budgets (Program code: 05 04); Borjomi Municipality's 2020-2024 budgets (Program code: 05 02 04); Samtredia Municipality's 2020-2024 budgets (Program code: 05 06); Gori Municipality's 2020-2024 budgets (Program code: 05 03); Chiatūra Municipality's 2020-2024 budgets (Program code: 05 02 04); Akhalkalaki Municipality's 2020-2024 budgets (Program code: 05 02 09); Zestaponi Municipality's 2020-2024 budgets (Program code: 05 04); Khoni Municipality's 2020-2024 budgets (Program code: 05 06); Aspindza Municipality's 2020-2024 budgets (Program code: 05 04); Zugdidi Municipality's 2020-2024 budgets (Program code: 05 02 06); Khashuri Municipality's 2020-2024 budgets (Program code: 05 02 07); Vani Municipality's 2020-2024 budgets (Program code: 05 02 04); Lanchkhuti Municipality's 2020-2024 budgets (Program code: 05 02 04); Tskaltubo Municipality's 2020-2024 budgets (Program code: 05 02 03); Kareli Municipality's 2020-2024 budgets (Program code: 05 02 10); Ozurgeti Municipality's 2020-2024 budgets (Program code: 05 05); Dmanisi Municipality's 2020-2024 budgets (Program code: 05 03); Kaspi Municipality's 2020-2024 budgets (Program code: 05 02 04); Tsalka Municipality's 2020-2024 budgets (Program code: 05 03); Terjola Municipality's 2020-2024 budgets (Program code: 05 04); Dusheti Municipality's 2020-2024 budgets (Program code: 05 04); Ninotsminda Municipality's 2020-2024 budgets (Program code: 05 07); Baghdati Municipality's 2020-2024 budgets (Program code: 05 04); Tianeti Municipality's 2020-2024 budgets (Program code: 05 02); Senaki Municipality's 2020-2024 budgets (Program code: 05 05); Chkhorotsku Municipality's 2020-2024 budgets (Program code: 05 03); Sachkhere Municipality's 2020-2024 budgets (Program code: 05 04); Tetritskaro Municipality's 2020-2024 budgets (Program code: 05 02 03); Abasha Municipality's 2020-2024 budgets (Program code: 05 02 04); Akhaltsikhe Municipality's 2020-2024 budgets (Program code: 7.8 4); Kharagauli Municipality's 2020-2024 budgets (Program code: 05 04); Ambrolauri Municipality's 2020-2024 budgets (Program code: 05 02 04); Lagodekhi Municipality's 2020-2024 budgets (Program code: 05 02 04); Martvili Municipality's 2020-2024 budgets (Program code: 05 04); Tsalenjikha Municipality's 2020-2024 budgets (Program code: 05 03); Kvareli Municipality's 2020-2024 budgets (Program code: 05 02 03); Tsageri Municipality's 2020-2024 budgets (Program code: 05 04); Kazbegi Municipality's 2020-2024 budgets (Program code: 05 02 03); Signagi Municipality's 2020-2024 budgets (Program code: 05 04); Akhgori Municipality's 2020-2024 budgets (Program code: 05 04); Khobi Municipality's 2020-2024 budgets (Program code: 05 04); Chokhatauri Municipality's 2020-2024 budgets (Program code: 05 04); Ajara Municipality's 2020-2024 budgets; Rustavi City Municipality's 2020-2024 budgets (Program code: 05 02 04); Batumi City Municipality's 2020-2024 budgets (Program code: 7084); Kutaisi City Municipality's 2020-2024 budgets (Program code: 7084); Poti City Municipality's 2020-2024 budgets (Program code: 05 03)

⁴ The Parliament of Georgia's Resolution, "On the Approval of the Constitutional Agreement Between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church," available at the following link: <https://cutt.ly/friTybl6>

different ministries. Beyond routine funding, state agencies, based on government decrees and resolutions, regularly transfer various types of real estate and movable property to the Orthodox Church. It is notable that the state generally does not assess the necessity of transferring real estate and movable property or financial resources to the Patriarchate, nor does it assess the purpose of using these resources thereafter.

Since 2014, four religious associations (Muslim, Jewish, Roman Catholic and Armenian Apostolic) also receive annual state funding, the rules of which are defined by a government decree. According to the decree No. 117 of January 27, 2014, the Georgian government acknowledges the damage caused to religious associations in Georgia during the Soviet totalitarian regime and establishes the procedure for compensating material and moral damage to Muslim, Jewish, Roman Catholic, and Armenian Apostolic religious communities.⁵

On the other hand, the obligation to finance these four religious associations is explicitly provided only by the aforementioned decree of the Georgian government. No additional financial resources or material benefits are foreseen for them in other legal acts and local budgets.

It is noteworthy that, unlike the Orthodox Church, the state fully controls the purpose and spending of funds for these four non-dominant religious organizations, which carries a high risk of interfering within the autonomy of religious organizations.

Thus, it is undeniable that the current models of state funding for religious organizations are discriminatory and grants exclusive privileges to the Georgian Orthodox Church.

Legal Framework of Existing Models for Financing Religious Organizations - Legal Assessment of the Funding Practice of the Georgian Apostolic Autocephalous Orthodox Church

The Constitutional Agreement between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church, along with Article 8 of the Constitution of Georgia, which emphasizes the special role of the Orthodox Church in the history of Georgia,⁶ are considered the main legal foundations for the Church's systematic financing and the provision of various benefits to it.

The Constitutional Agreement, in turn, formally emphasizes the legitimacy and necessity of funding the Patriarchate, which is justified by the need to compensate and indemnify the religious organizations for the damage caused during the Soviet totalitarian regime. According to Article 11, Paragraph 1 of the Constitutional Agreement: "The state acknowledges the fact of material and moral damage inflicted on the Church during the loss of state independence in the 19th and 20th centuries (especially between 1921 and 1990), and as the de facto owner of the expropriated property, it assumes the obligation to partially compensate for the material damage."⁷

Particularly noteworthy is Paragraph 2 of the same article, which states that within one month of signing the agreement, a commission must be established on a parity basis to examine the issue of compensation for the inflicted damage, to determine the forms, amounts, timelines, transfer of property and land, and other details. It is also defined as the commission's legal obligation to oversee these processes and prepare draft normative acts.⁸

⁵ The Government of Georgia's Resolution No. 117, dated January 27, 2014, "On the Approval of the Procedure for Implementing Certain Measures Related to the Partial Compensation for the Damage Inflicted on Religious Communities in Georgia During the Soviet Totalitarian Regime," available at the following link: <https://cutt.ly/EriTaWgO>

⁶ The Constitution of Georgia, Article 8, available at the following link: <https://cutt.ly/nriDxQo7>

⁷ The Constitutional Agreement between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church, Article 11, Paragraph 1, available at the following link: <https://cutt.ly/nriDxQo7>

⁸ Ibid. Article 11, para 2.

Based on a systematic analysis of Article 11 of the Constitutional Agreement, Paragraph 1, which establishes the rules for financing the Church, is not a self-executing norm. Therefore, the application of the provision regarding compensation for the Church's damage is linked to the state's performance of the corresponding cumulative procedures and the establishment of a supervisory commission for these processes, as well as the execution of the delegated functions by this commission.

To ensure the implementation of the measures provided by the Constitutional Agreement, initially, the decree No. 1 of the President of Georgia, dated January 7, 2003, was issued. Based on this decree, a joint commission was established to address the issue of partial compensation for the material damage inflicted on the Church during the period of loss of state independence.⁹

Despite the fact that the Constitutional Agreement clearly defined the mandate and scope of the commission, which primarily involved determining the amount, forms, timelines, and other procedures for the compensation to be transferred to the Church, the joint commission never actually operated. It did not prepare relevant normative act drafts, nor did it assess the damage inflicted on the Church. As a result, the possibility of creating a transparent, fair, and non-preferential model for the Church's financing was effectively excluded from the outset.¹⁰

The ineffective coordination and work process is highlighted by the fact that the joint commission was abolished in 2012,¹¹ and in its place, a governmental commission was established to address issues outlined in the Constitutional Agreement between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church.¹²

In 2012, the Statute of the governmental commission defined the structure of the newly created commission and the composition of its working groups. The governmental commission established eight working groups, two of which were tasked with addressing property issues, creating the appropriate legal framework for the Church's economic activities, and determining the damage inflicted on the Church in the 19th and 20th centuries.¹³

However, in reality, neither did the mentioned working groups work, nor did the governmental commission make any specific decisions.¹⁴ It is important to emphasize that the governmental commission¹⁵ outlined in the Constitutional Agreement still functions today in the same form and with the same mandate, which indicates

⁹ The Presidential Decree No. 1, January 7, 2003, on the establishment of commissions to ensure the measures outlined in the Constitutional Agreement between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church, Part 5, available at the following link: <https://cutt.ly/Wri0hMD0>

¹⁰ The joint research of Social Justice Center and the Tolerance and Diversity Institute titled "State Funding Policy for Religious Organizations," 2016, p. 70, available at the following link: <https://cutt.ly/Sri1K1aB>

¹¹ The Presidential Decree No. 125, February 21, 2012, "On the Establishment of Commissions to Ensure the Measures Outlined in the Constitutional Agreement Between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church" and the Declaration of the 2003 Presidential Decree No. 1 as void, available at the following link: <https://cutt.ly/qri0xmBg>

¹² Ibid, para 2.

¹³ Resolution of Government of Georgia No. 63, February 21, 2012, "On the Establishment of a Governmental Commission for Discussing Issues Outlined in the Constitutional Agreement Between the State of Georgia and the Georgian Apostolic Autocephalous Orthodox Church," Articles I and II, available at the following link: <https://cutt.ly/mri0Ieai>

¹⁴ The joint research of the Social Justice Center and the Tolerance and Diversity Institute, titled "State Funding Policy for Religious Organizations," 2016, p. 70, available at <https://cutt.ly/Sri1K1aB>

¹⁵ Resolution of the Government of Georgia, January 24, 2024, regarding amendments to the Government's Resolution No. 63 of February 21, 2012, available at the following link: <https://cutt.ly/iri0G5YO>

that, thirteen years after its creation, the commission has failed to fulfill its assigned obligations and determine the actual damage inflicted on the Church.

The legal acts adopted regarding the approval of the central and local budgets, as well as other legal documents based on which budgetary funds are allocated to the Church, mostly do not specify the goals of compensation for the damage outlined in the Constitutional Agreement or the conditions of other legal acts. This clearly indicates that the Church's funding is carried out outside the legal and political framework established by the Constitutional Agreement, and in contradiction to it. Instead of compensation, the Church receives direct, grant-like funding from the state on an annual basis.

Additionally, it remains unclear whether the state genuinely intends to guide the annual funding of the Orthodox Church within the framework of the damage inflicted on the Church. Regarding the justification and purpose of the Church's annual funding practice, the official position of the Ministry of Finance of Georgia is that the allocation of funds from the annual budgets from 2002 onwards to the Georgian Patriarchate is carried out for financing some activities related to the partial compensation for the damage caused during the Soviet totalitarian regime.¹⁶ However, in the absence of an official assessment of the damage inflicted on the Orthodox Church during the Soviet period and the lack of specific normative acts, this funding is legally unsubstantiated and lacks a concrete normative basis.

Moreover, the Orthodox Church publicly states that it receives funding based on compensation for the damage inflicted on it.¹⁷ However, the public positioning of both the state and the Church, in some cases, is inconsistent and contradictory. Additionally, despite decades of efforts by governmental commissions, the determination of the damage inflicted on the Church has not been achieved, indicating that, in reality, the funding transferred to the Church from the state budget and other budgetary sources is not legally or factually linked to the damage caused during the Soviet totalitarian regime.

Therefore, since 2002, the allocation of funding to the Orthodox Church has been carried out without considering the legal framework outlined by the Constitutional Agreement, solely based on the political will of the state. This creates significant risks of arbitrariness by the state and violations of the constitutional principle of secularism.¹⁸

Legal Assessment of the Funding Practice of Four Religious Associations

The state recognized the need to compensate other religious associations operating in Georgia only 12 years after concluding the Constitutional Agreement on compensating the damage inflicted on the Orthodox Church. Since 2014, four religious associations (Muslim, Jewish, Roman Catholic, and Armenian Apostolic Churches) have also received annual state funding, intended as symbolic compensation for the damage caused during the Soviet Union.

The main legal basis for the funding of the four religious associations is Government Decree No. 117 of January 27, 2014, by which the state, in accordance with the principles of equality and the rule of law, undertook the obligation to partially compensate the moral and material damage inflicted during the Soviet totalitarian regime on the religious associations of Muslim, Jewish, Roman Catholic, and Armenian Apostolic faiths.

¹⁶ The letter from the Ministry of Finance of Georgia; August 18, 2015, reference number N14/87654.

¹⁷ Available at: <https://cutt.ly/Qri2ZlZa>

¹⁸ The joint research of the Social Justice Center and the Tolerance and Diversity Institute, titled "State Funding Policy for Religious Organizations," 2016, p. 72.

It is noteworthy that, unlike the agreement signed with the Orthodox Church, the official document developed regarding the funding of the four religious organizations explicitly states that the exact amount of damage inflicted on these organizations during the Soviet regime is unknown, and therefore the compensation will be carried out symbolically.¹⁹

According to one of the comments submitted by the Government of Georgia to the European Commission against Racism and Intolerance:

“Funding of a religious association should not be considered as compensation or restitution for the damage inflicted, but rather carries a symbolic significance, since the damage caused during the Soviet totalitarian regime is unknown. Accordingly, the criterion for determining the amount of financial resources takes into account the circumstances related to the given religious organizations.”²⁰

In general, compensation for damage serves to remedy the violation of a legally protected interest of a specific person. For this, it is necessary in advance to define the class of persons harmed by specific historical events and the actions that directly caused the damage. At the same time, the fundamental basis of the compensation mechanism, as a legal instrument, is precisely the determination of the amount of harm inflicted. The said resolution, however, contains none of these cumulative elements. The state did not conduct an in-depth examination of all the religious communities that suffered harm during the Soviet regime; thus, the circle of injured persons was selected arbitrarily, bypassing historical criteria, even though other religious groups were similarly persecuted in the Soviet Union (Yazidis, Lutherans, Krishnaites, etc.). Accordingly, selecting only four confessions from among the victims constituted a discriminatory policy from the outset.²¹

One distinguishing factor is that the current regulatory arrangement exercises full control over the assigning and expenditure of funds for the four religious organizations - a mandate vested entirely in the State Agency for Religious Issues.

For the transfer of funds, the State Agency for Religious Issues annually concludes agreements with the four religious organizations on the partial compensation of damage inflicted during the Soviet totalitarian regime. These agreements impose an obligation to spend the transferred sums given as compensations, strictly in accordance with the purposes pre-defined by the Agency. For example, under the agreement of October 20, 2020, between the State of Georgia and the Muslim Community of Georgia on partial compensation for damage inflicted during the Soviet totalitarian regime: “The amount specified by this agreement shall be transferred to the Representative Council only after submission of a budget program consistent with the purposes provided for by the agreement. The budget estimate is attached to this agreement and forms an integral part of it. The Representative Council is obliged, within no later than one calendar month from the conclusion of the agreement, to submit to the Agency a program corresponding to the purposes envisaged by this agreement. The program must include detailed data on the amounts of funds allocated for the tasks defined by the agreement.”²²

¹⁹ Ibid. Article 2(1)(b).

²⁰ Comments of the Government of Georgia on the ECRI (European Commission against Racism and Intolerance) report on Georgia, 2016, p. 27, available at: <https://cutt.ly/Pri04P2I>

²¹ Tolerance and Diversity Institute (TDI), Study on Religious Discrimination and Constitutional Secularism in Georgia, p. 39, available at: <https://cutt.ly/Zroic3or>

²² Agreement No. 1 a/2020 dated 20 October 2020 between the State of Georgia and the Muslim Community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime, Article 3(3).

Furthermore, under the contracts, each religious organization is required to submit, within no later than three calendar months from each disbursement, an interim report on the expenditure of the funds, and the Agency is authorized to request an audit of the submitted reports.²³

Since the stated purposes of the annual funding for four religious organizations are explained by the need to compensate for the moral and material harm inflicted by the Soviet regime, it is unclear what legitimate aims are served by the strict control over the intended purpose and spending of the financial assistance provided as compensation – control that, by its nature, implies interference in the freedom and autonomy of the beneficiary organizations. This is in contrast to the agreement concluded with the Orthodox Church, which does not provide for any clause concerning the purpose of the compensation or the verification of its expenditure.

It is clear that this funding practice enables the state to exercise control over non-dominant religious organizations, since the Agency fully determines both the amounts to be transferred to them annually and the time limits for their spending. This entails alarmingly intensive state oversight of how funds transferred to religious associations are used and carries a high risk of interference with the independence and autonomy of those religious associations.

Overview of Legal Principles on Secularism

The state's direct association with any religion, from the outset, precludes guarantees for the protection of freedom of religion and the prohibition of discrimination among religions, since the state's primary function is to create an inclusive space for citizens and to ensure people's coexistence through the recognition and protection of rights.²⁴

Both religion and the state, in order to fulfill their respective functions, impose certain obligations on adherents and citizens. In turn, conflicts may arise between these obligations. Precisely because of these inherent features and interdependence, a consensus has been reached on the necessity of separating state and religion. One model of such separation is the principle of secularism, which is one of the fundamental guarantees for creating the conditions that enable the state and religion to carry out their functions.²⁵

The universality of secularism as a principle in the protection of freedom of religion is affirmed by numerous sources of international and national law.

For its part, the Constitution of Georgia does not contain clearly formulated substantive norms on secularism and religious neutrality; however, Articles 8, 11, and 16 of the Constitution – viewed in the context of the unified constitutional guarantees of human rights, freedom of religion and belief, and democratic governance – fully encompass the principles of secularism and religious neutrality, as confirmed by the practice of the Constitutional Court of Georgia. The Court explains that: “The state proclaims full freedom of belief and confession, while recognizing the special role of the Georgian Apostolic Autocephalous Orthodox Church in Georgia's history and its independence from the state. This provision recognizes the independence of the Patriarchate of Georgia from the state, thereby reinforcing secularism and non-interference between the state and the Church in each other's

²³ Agreement No. 1/2020 dated 22 January 2020 between the State of Georgia and the Muslim Community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime, Sections 5 and 6.

²⁴ Social Justice Center article: “Secularism: A Framework for Relations Between the State and the Church,” available at: <https://cutt.ly/5rooPflO>

²⁵ Ibid.

affairs. Accordingly, the Constitution aims at the functional separation of state institutions from the activities of religious institutions.”²⁶

The principle of secularism - i.e., secular governance - is reinforced not only by the Constitution but also by other normative acts. The Government of Georgia’s decree on defining general rules of ethics and conduct in public institutions expressly provides a definition of secularism and explains that: “the state’s political and religious institutions are functionally separated from one another; the state’s governance policy is free from religious - especially confessional - influences; and private religious life and the activities of religious groups are protected from unjustified state interference.”²⁷

Despite the fact that the principle of secularism is declaratively recognized by national legislation, the current practice of financing religious associations is carried out in a manner that excludes and disregards this principle.

Within the direct funding model in force in Georgia, the state, on the one hand, engages in plainly religious activity by subsidizing specific religious institutions; on the other hand, it effectively compels taxpaying citizens to finance religious organizations selected on the basis of the state’s political will - regardless of citizens’ beliefs or conscientious objection to funding confessional activity - which is unequivocally at odds with the principle of secularism.

The European Court of Human Rights - whose precedent-setting judgments impose on the States Parties to the Convention a duty to uphold the principles of secularism and religious neutrality - clarifies that, when exercising any form of regulatory authority in the sphere protected by freedom of religion, the State is obliged to adhere strictly to the principles of neutrality and impartiality.²⁸ The Court further takes the view that any assessment by the State of the legitimacy of religious beliefs is incompatible with its obligations of neutrality and impartiality, which in turn require the State to ensure religious tolerance and forbearance.²⁹

In discussing the importance of safeguarding the principle of secularism in the context of financing religious organizations, the Court notes that tax privileges granted to religious communities unequivocally facilitate the activities and aims of religious organizations. Accordingly, in the allocation of resources and the granting of various funds, the State is bound by the freedom of religion enshrined in Article 9 of the European Convention on Human Rights and bears a duty to maintain neutrality when financing organizations.³⁰ The Court also underscores that subsidizing religious organizations and granting them various forms of benefits must not be carried out in a discriminatory manner.³¹

It is important that the European Court of Human Rights clearly distinguishes between the confessional and public functions of a religious organization and considers it impermissible to tax citizens for expenses that serve the performance of the organization’s non-confessional functions.³²

²⁶ Constitutional Court of Georgia ruling in case No. N1/1/

²⁷ Government of Georgia Decree No. 200, “On Defining the General Rules of Ethics and Conduct in Public Institutions,” Article 3, subparagraph “p.”

²⁸ Religionsgemeinschaft der Zeugen Jehovas and Others v. Austria, no. 40825/98, para. 97, 2008

²⁹ Metropolitan Church of Bessarabia and Others v. Moldova, no.45701/99, para.123, 2002

³⁰ Religionsgemeinschaft der Zeugen Jehovas and Others v. Austria, no. 40825/98, para. 92, 2008

³¹ E.B. v. France [GC], no. 43546/02, para. 48-49, 2008, and Savez crkava “Riječ života” and Others v. Croatia, no. 7798/08, para. 58, 2010

³² Bruno v. Sweden

The International Covenant on Civil and Political Rights takes a similar approach: Article 18 defines the scope of freedom of religion.³³ In this context, it is stated that recognition of a religion at the state or traditional level, or the fact that adherents of a particular confession constitute the majority of the population, must not become grounds for violating the requirements of freedom of religion or the prohibition of discrimination.³⁴

Accordingly, under universally recognized principles, it is impermissible for the state to associate itself directly with a particular religious group and thereby use its influence to support a single religious organization. Nor should state power be used to disparage religions or to strengthen them. Otherwise, on the one hand, heightened risks arise of a religious organization interfering in state policy; on the other, where a religious organization is economically dependent, the danger increases of state interference in that organization's autonomy.

At present, the practice of financing religious organizations operating in Georgia lacks any legal regulation and depends solely on the political will of the state. It has taken shape as a model of direct, non-secular funding, which may be used by the state to secure the loyalty of particular religious organizations.

2. Analysis of the budgetary financing of the Georgian Apostolic Autocephalous Orthodox Church for the years 2020–2024.

The practice of financing the Georgian Apostolic Autocephalous Orthodox Church from the central state budget in 2020–2024

In 2020–2024, the Patriarchate of Georgia and the organizations established by it received annual transfers from the central state budget averaging 25 million lari.

An analysis of state budget laws in recent years shows that the primary recipients of the annual 25 million lari allocated from the state budget for the Orthodox Church are, mainly, educational institutions established by the Patriarchate, boarding homes for children deprived of parental care, and the Patriarchate of Georgia's television channel.

The state budget laws explicitly indicate the confessional aims of financing the Patriarchate: “to finance upbringing of young people in Christian values, more than 70 educational, cultural, and charitable organizations of the Patriarchate of Georgia (theological academies and seminaries, a university, school-gymnasiums, homes for mothers and children, boarding homes for orphaned children and children deprived of parental care, a rehabilitation and adaptation center for children with hearing impairments, a vocational college and vocational schools) in various regions of Georgia (including high-mountain regions).”³⁵ The goal defined by law for financing a religious organization is, from the outset, non-secular and non-lay, and constitutes an illegitimate basis for state interference in religious activity.

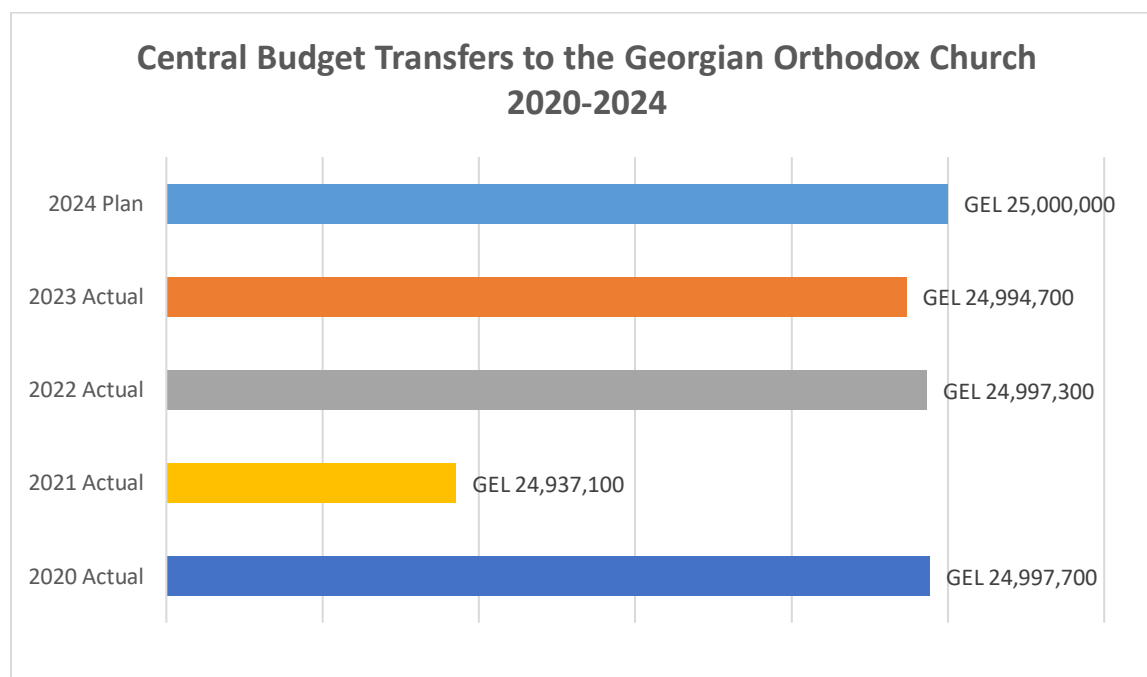
³³ International Covenant on Civil and Political Rights, Article 18, available at: <https://cutt.ly/grozYRi1>

³⁴ CCPR General Comment No.22, Article 18 (Freedom of Thought, Conscience or Religion), available at: <https://cutt.ly/srozDfDE>

³⁵ Law of Georgia on the State Budget for 2024, paragraph 8.7, program code 45 00, available at: <https://cutt.ly/2robBAuI>

According to the Law of Georgia on the State Budget for 2020–2024:³⁶

For these purposes, in 2020–2024 the Patriarchate of Georgia and the legal entities it established received a total of 124,926,800 lari from Georgia’s central state budget.



Annex №1

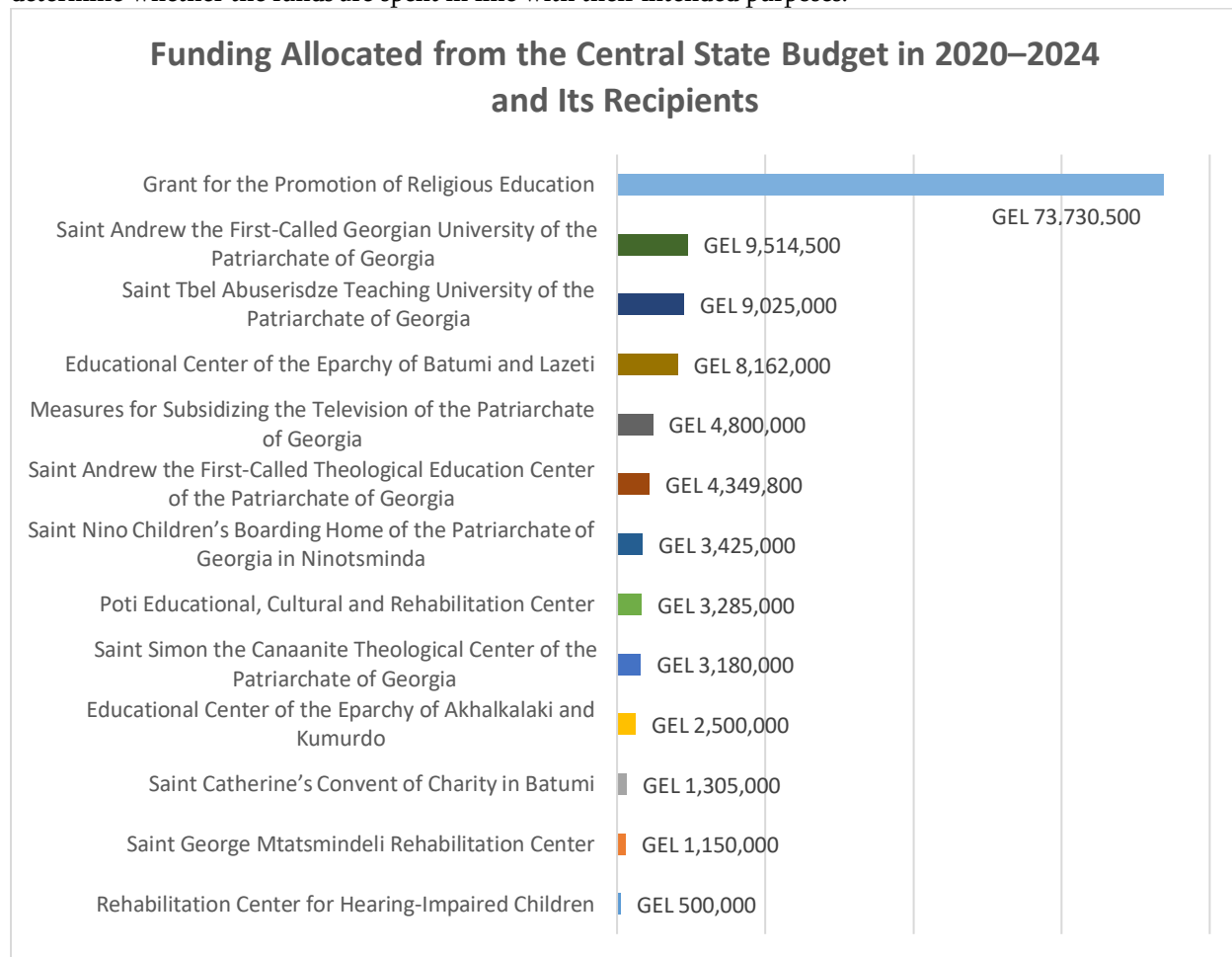
In turn, the Law of Georgia on the State Budget explicitly enumerates the 13 entities that receive the annual 25-million budget allocation.³⁷ The remaining recipients of budget funding are determined at the discretion of the Patriarchate of Georgia within the framework of the grant for supporting clerical (theological) education.

According to the state budget laws for 2020–2024, of the annual 25 million allocated to the Patriarchate, the largest share was earmarked for the clerical education support grant, through which up to 60 organizations selected by the Patriarchate were funded each year.

³⁶ 2020 and 2021 actuals for amounts transferred from the central budget to the Orthodox Church, available in the Law of Georgia on the State Budget for 2022, program code 45 00: <https://cutt.ly/JromgKyL>; 2022 actuals for amounts transferred from the central budget to the Orthodox Church, available in the Law of Georgia on the State Budget for 2024, program code 45 00: <https://cutt.ly/sromkvyb>; 2023 actuals and the 2024 plan for amounts transferred from the central budget to the Orthodox Church, available in the Law of Georgia on the State Budget for 2025, program code 45 00: <https://cutt.ly/kromlOm8>

³⁷ Ibid.

As the Public Relations Office of the Patriarchate of Georgia explains, 90% of the funding received from the central budget is spent on education. They state that the spending process is conducted transparently.³⁸ However, despite the fact that the recipients of the state-budget funding are defined by law, it remains impossible to determine whether the funds are spent in line with their intended purposes.



Annex №2

For example, the Patriarchate's St. Nino Boarding Home for Orphans and Children Deprived of Care in Ninotsminda, Javakheti, received 3,425,000 lari from the central budget over the past five years, even though the Ninotsminda boarding home has been operating in a winding-down (phase-out) mode for years. According to the Public Defender's special report on the rights situation of the beneficiaries of the St. Nino Boarding Home for Children Deprived of Parental Care in Ninotsminda, there were 15 minors registered at the Ninotsminda boarding home in 2021,³⁹ while in 2023 only 9 beneficiaries were placed in the institution.⁴⁰ Moreover, due to systemic violations of children's rights at the Ninotsminda boarding home⁴¹ - years of degrading, inhuman, and torture-

³⁸ Available at: <https://cutt.ly/CromUJtH>

³⁹ Public Defender's special report on the rights situation of the beneficiaries of the St. Nino Boarding Home for Children Deprived of Parental Care in Ninotsminda, Javakheti, p. 35. Available at: <https://cutt.ly/IrpzbbDR>

⁴⁰ Public Defender of Georgia, Report on the Situation of Human Rights and Freedoms in Georgia — 2023, p. 287, see footnote No. 954. Available at: <https://cutt.ly/nrpzWgiS>

⁴¹ UN committee, Georgia failed to protect children against violence and abuse in church-run orphanage, available at: <https://cutt.ly/MrmjbK2Y>

equivalent treatment of minors - an interagency consensus was reached long ago on the need to deinstitutionalize it and to provide foster-care services for the children residing there.⁴² Nevertheless, the state continues to fund the institution routinely, which calls into question the legitimacy of such funding and whether it is being used for its intended purpose.

It is important to note that information about the situation in the Ninotsminda boarding home became public only in the wake of the widely publicized events of 2021, after representatives of the Public Defender of Georgia were denied the opportunity to conduct monitoring at the Patriarchate of Georgia's Ninotsminda children's boarding home that year. In parallel with this disclosure, former residents of the boarding home spoke openly through various media outlets about incidents of violence committed by the boarding home's caregivers against underage beneficiaries.

Unlike the Ninotsminda boarding home, information on the legal and factual status of the Patriarchate's other institutions is not publicly accessible. This makes it impossible to determine whether the funding is being spent for its intended purposes, significantly heightens the risk of disregarding accountability, and rules out the possibility of public oversight.

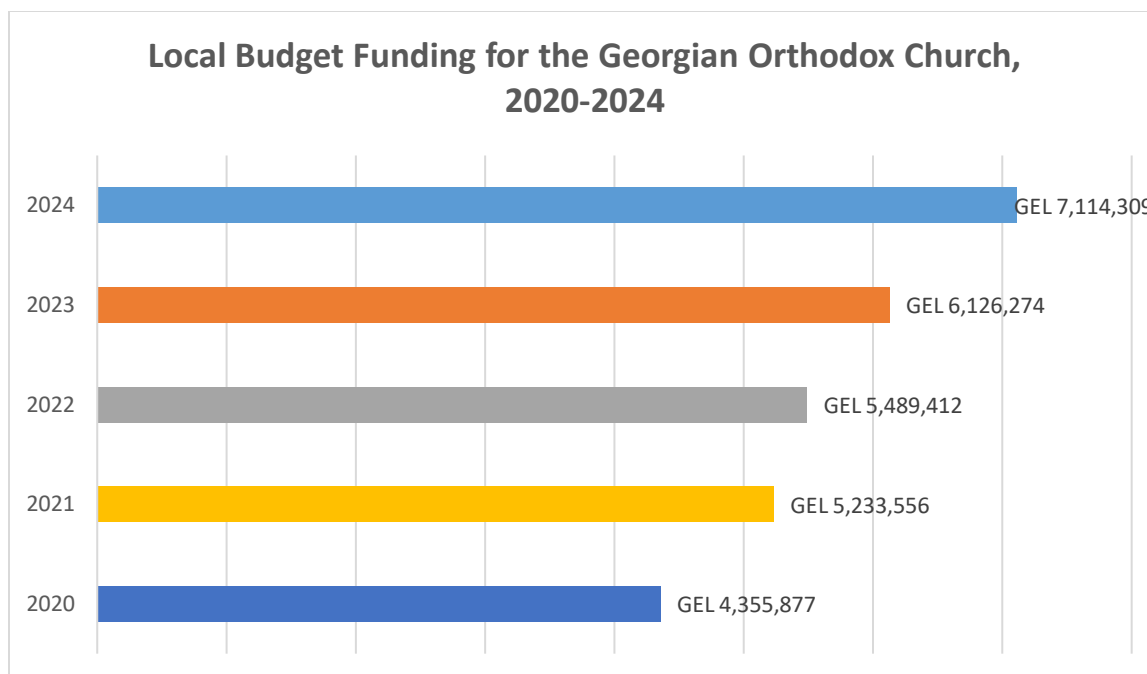
Overview of municipal funding of Georgian Apostolic Autocephalous church in 2020-2024

The Georgian Orthodox Church receives continuous and increasing funding not only from the central budget but also from local self-government authorities. Notably, the funding allocated by local municipalities - like the subsidies to the Orthodox Church from the central budget - is vague and non-secular; in most cases, the purpose of the funding and information on its expenditure are unknown.

In 2020–2024, 45 municipalities and four self-governing cities (excluding Tbilisi) funded the Orthodox Church in the total amount of 28,319,430 lari.

According to the 2020–2024 budgets of 64 municipalities and 4 self-governing cities (excluding Tbilisi), 45 municipalities and all four self-governing cities provided annual funding to the Orthodox Church from local budgets. Only nineteen municipalities did not allocate local-budget funding to the Patriarchate over the past five years.

⁴² Ibid.

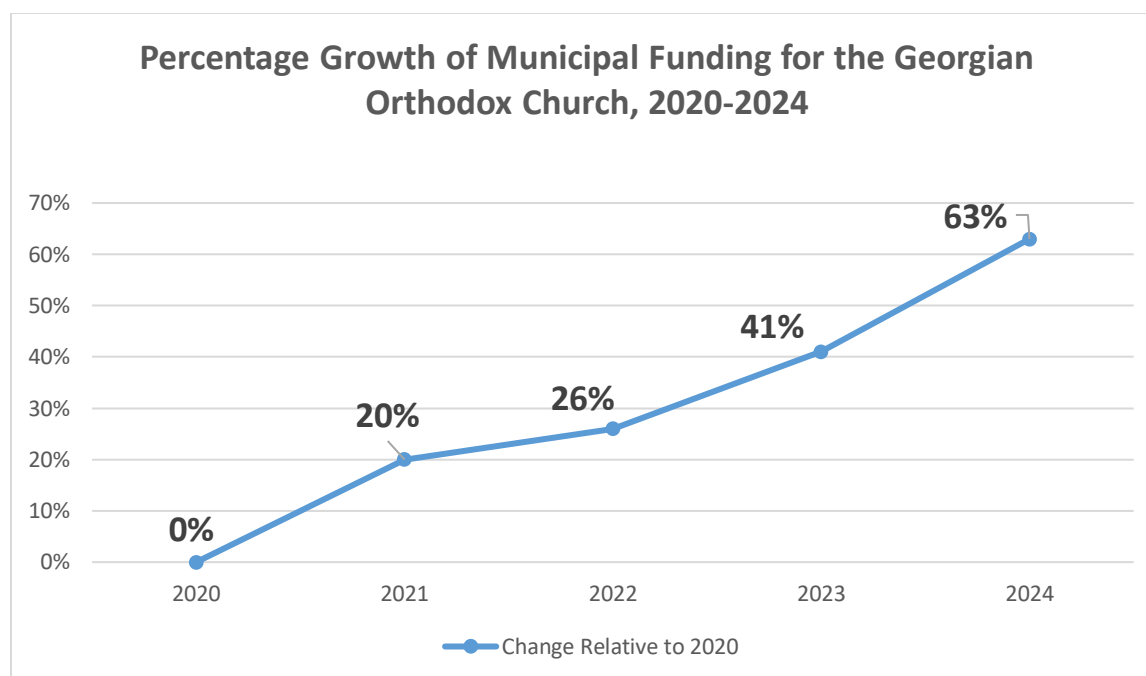


Annex №3

In 2020, 4,355,877 lari were transferred to the Patriarchate from local budgets; in 2021, 5,233,556 lari. In 2022, the amount rose again, with municipalities funding the Orthodox Church by 5,489,412 lari. For 2023, municipalities allocated 6,126,274 lari to the Georgian Orthodox Church. According to the 2024 municipal budget plans and decrees, the Church's funding was increased to an unprecedented level, totaling 7,114,309 lari.

It is noteworthy that in 2020–2024 the funding provided by local municipalities increased gradually: compared to 2020, the funds allocated to the Patriarchate in 2021 grew by 20%; the 2022 budgets provided 5% more than in 2021; and according to 2023 data, the Patriarchate received 12% more funding than in 2022.

According to the 2024 budget plans, funding for the Patriarchate has increased by 16% compared to 2023, which ultimately means that in 2024 the Patriarchate's funding from local budgets is 63% higher than in 2020.



Annex №4

It is noteworthy that the amount of funding for the Orthodox Church is especially large in municipalities where a significant share of the population is Muslim. For example, in 2020–2024, Marneuli Municipality transferred 2,300,000 lari to the Eparchy (Diocese) of Marneuli and Hujabi.⁴³ Similarly to Marneuli, Bolnisi Municipality also allocates exceptionally large funding: over the last five years it has provided 1,824,000 lari from the local budget to support the Bolnisi Eparchy.⁴⁴ In 2020–2024, Akhaltsikhe Municipality allocated 962,000 lari for rehabilitating access roads to cultural heritage sites - churches and monasteries - and for improving cultural monuments.⁴⁵

⁴³ In 2020 the Municipality transferred 400,000 GEL to the Eparchy of Marneuli and Hujabi (see Marneuli Municipality 2020 budget, program code 050204, subparagraph b.d, available at: <https://cutt.ly/Yra3HQgp>); in 2021 - 500,000 GEL (see 2021 budget, program code 050204, subparagraph b.d, <https://cutt.ly/rRa31VG5>); in 2022 - 500,000 GEL (see 2022 budget, program code 050204, subparagraph b.d, <https://cutt.ly/mRa39ibV>); in 2023 - 450,000 GEL (see 2023 budget, program code 050204, subparagraph b.d, <https://cutt.ly/Cra33gy3>); and in 2024 - 450,000 GEL (see 2024 budget, program code 050204, subparagraph b.d, <https://cutt.ly/kRa38Rzi>).

⁴⁴ In 2020 - 300,000 GEL was transferred to the Bolnisi Eparchy (see Bolnisi Municipality 2022 budget, program code 05 04, 2020 actual, <https://cutt.ly/Zra8pIdt>); in 2021 - 360,000 GEL (ibid.); in 2022 - 360,000 GEL (see Bolnisi Municipality 2024 budget, program code 05 04, 2022 actual, <https://cutt.ly/Nra8sfCi>); in 2023 - 360,000 GEL (see Bolnisi Municipality 2024 budget, program code 05 04, 2023 actual); and in 2024 - 444,000 GEL (see Bolnisi Municipality 2025 budget, program code 05 04, 2024 actual, <https://cutt.ly/6ra8dA10>).

⁴⁵ In 2020 - 160,000 GEL was allocated to support religious organizations (see Akhaltsikhe Municipality 2022 budget, program code 05 02 09, 2020 actual, <https://cutt.ly/kRa8hNNs>); in 2021 - 100,000 GEL (same source, 2021 actual); in 2022 - 170,000 GEL (see Akhaltsikhe 2023 budget, program code 05 02 09, 2022 actual, <https://cutt.ly/yRa8ks8I>); in 2023 - 200,000 GEL (see 2024 budget, 2023 actual, <https://cutt.ly/6ra8lqIC>); and in 2024 - 332,000 GEL (2024 plan, same source).

Amounts Allocated by Marneuli, Bolnisi and Akhaltsikhe Municipalities, 2020-2024			
Year	Marneuli	Bolnisi	Akhaltzikhe
2020	400,000	300,000	160,000
2021	400,000	360,000	100,000
2022	500,000	360,000	170,000
2023	450,000	360,000	200,000
2024	450,000	444,000	332,000

Annex №5

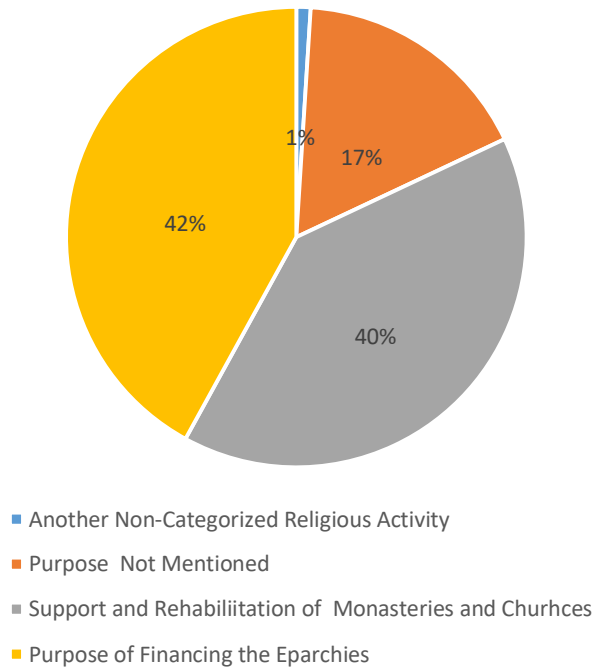
At the same time, it is paradoxical that cities such as Mtskheta, Mestia, and Telavi - where Christian churches and places of worship of historical significance are located - do not finance their local eparchies from municipal budgets,⁴⁶ whereas municipalities populated by religious minorities provide the largest share of total municipal funding to the Orthodox Church.

Apart from the municipalities populated by religious minorities, the municipalities that allocated the largest amounts to the Orthodox Church in 2020-2024 were: Borjomi - 1,310,000 lari; Samtredia - 1,310,000 lari; Gori - 1,273,200 lari; Chiatura - 1,050,000 lari; Batumi - 946,800 lari; Kutaisi - 912,400 lari; Zestafoni - 825,000 lari; Khoni - 787,000 lari; Aspindza - 706,600 lari; Zugdidi - 680,000 lari.

The budgets of self-governing municipalities and cities provide for the financing of the Georgian Orthodox Church - and the eparchies and churches under its authority - through specific programs.

⁴⁶ An analysis of their budgets shows that no funds were transferred to local eparchies in 2020–2024.

Stated Purposes of Financing Religious Organizations



Annex №6

These subprograms have specific titles and program codes. In most cases, instead of referring generally to “religious organizations” in budget ordinances, the stated purpose is the financing of churches, or the recipient is identified as a specific eparchy. However, in some municipalities (for example, Adigeni Municipality), subsidies for the Patriarchate are folded into broad, catch-all programs such as “Culture, Religion, Youth Support and Sport,” “Religious and Other Activities,” and “Leisure, Culture and Religion.” The vague nature of these subprograms makes it impossible to determine precisely the funding allocated to a particular religious confession.

Nevertheless, a review and systematic analysis of the budget codes of 50 municipalities shows that behind each vague program title lies not support for any religious minority, but rather the aim of financing the Georgian Orthodox Church. In the budget codes of these 50 municipalities over the past five years, only one - Marneuli Municipality’s budgets for 2020–2024 - contains a declarative statement of the need to fund different religious organization.

Municipal Funding of the Georgian Apostolic Autocephalous Orthodox Church in Tbilisi

Among the 50 municipalities that, over the past five years, have annually provided in their budget codes and ordinances for transfers to the Orthodox Church, the capital accounts for the largest share.

It is noteworthy that in Tbilisi’s 2020–2024 budget ordinances, funding transferred to religious organizations is not itemized; it is consolidated within umbrella programs with vague titles such as “Recreation, Culture and

Religion and Other Unclassified Activities in the Fields of Recreation, Culture and Religion,”⁴⁷ which from the outset precludes determining the amount of budgetary funding passed to any specific religious organization.

To obtain precise data on transfers to religious organizations, the Social Justice Center submitted a public information request to Tbilisi City Hall, asking - pursuant to the procedure established by law - for information on the amounts transferred in 2020–2024 by Tbilisi Municipality to religious organizations, local eparchies, and individual clergy.⁴⁸ In turn, according to the explanation provided by the administration, data on transfers to religious organizations are not processed in a segregated form; therefore, it was refused to provide public information to Social Justice Center.

On the official website of Tbilisi Municipality, descriptions of the programs/subprograms to be implemented under the draft budget, along with extensive information on budget plans, are published annually as various annexes. Through a systematic analysis of these materials, it became possible to calculate the yearly funding that Tbilisi Municipality allocates to the Orthodox Church. However, these figures are budget plans and do not reflect the actual transfers made to local eparchies. Accordingly, the data presented in this chapter are based on the planned amounts to be transferred to local eparchies and do not represent executed budget figures.⁴⁹

It should be emphasized that, in the draft budgets, the information indicated about funds allocated to religious organizations - by its very wording in most cases - points to the Orthodox Church as the exclusive recipient of budgetary financing. In the cases of the Gldani, Nadzaladevi, and Didube districts, the program category is stated directly as “Financial assistance to churches.” In the sections for the Chugureti, Vake, Saburtalo, Isani, Samgori, Krtsanisi, and Mtatsminda districts, the relevant program category is titled “Assistance to churches and other religious institutions”; however, with respect to assistance for other religious institutions, the budget plan neither lists those organizations and institutions nor specifies the funds allocated to them. The exception is the Saburtalo district, whose draft budget each year notes that there is a Muslim prayer house in the district which, upon request, will be funded in the amount of 10,000 lari. Nevertheless, in the annexes containing the quarterly reviews of the annual execution of Tbilisi Municipality’s budget for 2020–2024, there is not a single mention of municipal funding being provided to the Muslim prayer house.

According to the programs and subprograms to be implemented under Tbilisi Municipality’s draft budgets, in 2020–2024 the city’s ten district administrations allocated a total of 7,280,853 lari to Orthodox churches.

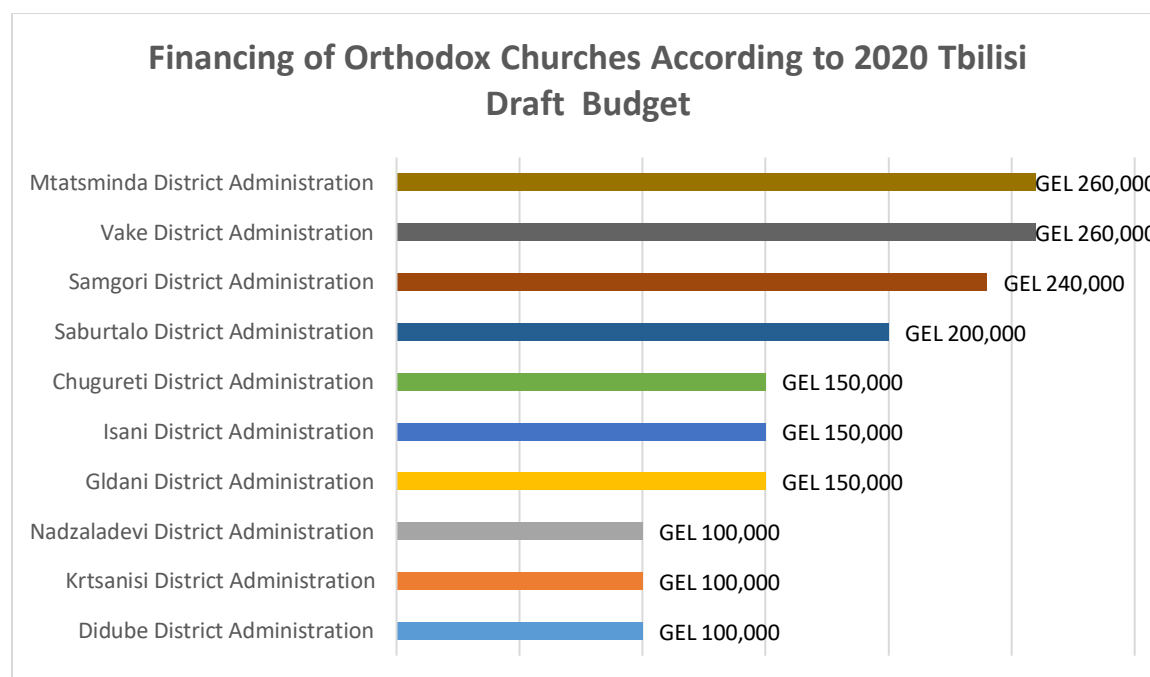
⁴⁷ Tbilisi City Municipality Council Resolution No. 33-89 “On Approval of the 2024 Budget of Tbilisi City Municipality,” Program 708 and Subprogram 7086, available at: <https://cutt.ly/3rshLUog>

⁴⁸ Social Justice Center application No. 801/397-07.10.2024 to Tbilisi City Hall requesting public information.

⁴⁹ Tbilisi City Hall likewise does not indicate precise data on the amounts transferred to Orthodox churches in the annexes to the quarterly reviews of the annual execution of Tbilisi City Municipality’s budget.

According to the distribution by year, the funding transferred to churches by Tbilisi City Municipality over the past five years is as follows: 2020 - 1,710,000 GEL;⁵⁰ 2021 - 1,580,000 GEL;⁵¹ 2022 - 1,350,000 GEL;⁵² 2023 - 1,310,000 GEL;⁵³ 2024 - 1,330,853 GEL.⁵⁴

It is noteworthy that the largest amount -1,710,000 lari - was allocated to churches in 2020, during the pandemic.⁵⁵ In addition, an average of 10,000 lari was earmarked for each church to be funded in each district. Accordingly, the 1,710,000 lari allocated under the 2020 budget plan was ultimately distributed among 171 churches.⁵⁶



Annex №7

In 2021, funding for churches decreased by 7.6% compared to 2020 and amounted to 1,580,000 lari.⁵⁷ As in 2020, 10,000 lari was allocated for each church in 2021, and accordingly a total of 158 churches were funded.⁵⁸ The largest share of funding in 2021 again came from the Samgori, Mtatsminda, and Vake districts.

⁵⁰ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2021 Draft Budget, Annex No1. Available at: <https://cutt.ly/0rsk8BNC>

⁵¹ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2021 Draft Budget.

⁵² Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2022 Draft Budget.

⁵³ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2023 Draft Budget.

⁵⁴ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2024 Draft Budget.

⁵⁵ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2020 Draft Budget.

⁵⁶ Ibid.

⁵⁷ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2021 Draft Budget, Annex No. 1.

⁵⁸ Ibid.

In 2022, Tbilisi Municipality's ten districts allocated 1,350,000 lari for local churches,⁵⁹ which is 14.56% less than the 2021 funding. According to Tbilisi Municipality's 2022 draft budget, these funds were distributed among 135 churches, with 10,000 lari earmarked for each.⁶⁰

According to 2023 data, the number of funded churches decreased further. A total of 1,310,000 lari was distributed to 131 churches, with each again receiving 10,000 lari.⁶¹ As in other years, the largest allocations in 2023 were made to the churches of the Samgori and Vake districts.⁶²

It is noteworthy that in the three years following 2020, in 2021, 2022, and 2023 - the sums transferred to churches under Tbilisi's draft budgets decreased gradually; in 2024, during the pre-election period, church funding increased (relative to 2023), and Tbilisi Municipality's 2024 draft budget earmarked 1,330,853 lari for churches located in Tbilisi.⁶³

It is important to note that financial support for churches and monasteries located within the administrative boundaries of the district administrations is provided under the city budget's "Improvement Measures" program and classified as "financial assistance."⁶⁴ However, neither the draft budgets nor the quarterly reviews of the annual execution of the budget specify the purposes for which these funds are disbursed, which points to a practice of subsidizing the Orthodox Church through direct, non-purpose-specific state funding.

Overview of the funding practices of the Patriarchate of Georgia and the institutions it established, through Government of Georgia decrees issued in 2020–2024

There is also an upward trend in funding for the Patriarchate of Georgia and the educational institutions it has established pursuant to Government of Georgia decrees.

In 2020–2024, the Patriarchate received a total of 122,785,284 lari on the basis of government decrees. Of this amount, 12,500,000 lari was allocated for restoration of the Gelati Monastery complex, and 110,285,284 lari for financing organizations established by the Patriarchate.

It is noteworthy that, to cover the restoration and reconstruction expenses of the Gelati Monastery complex, 12,500,000 lari was transferred directly to the Patriarchate in 2023–2024 - pursuant to a government decree - from the State Budget's Fund for Projects to be Implemented in the Regions of Georgia.⁶⁵

⁵⁹ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2022 Draft Budget, Annex No. 1.

⁶⁰ Ibid.

⁶¹ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2023 Draft Budget, Annex No. 1.

⁶² Ibid.

⁶³ Tbilisi City Municipality, programs/subprograms to be implemented under the 2024 draft budget, Annex No. 1.

⁶⁴ Tbilisi City Municipality, Programs/Subprograms to Be Implemented under the 2020–2024 Draft Budgets, Annex No. 1.

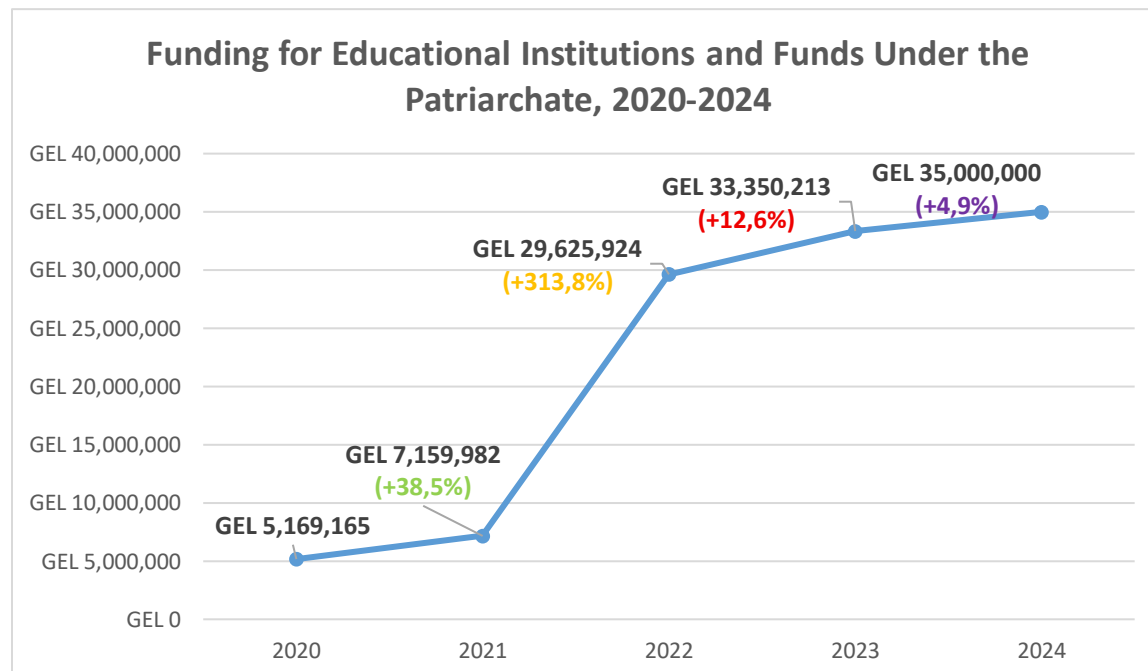
⁶⁵ Ministry of Culture and Sport of Georgia, correspondence No. 00041929, dated 3 December 2024. According to the correspondence: "Based on the agreement concluded on 6 April 2023 between the LEPL National Agency for Cultural Heritage Preservation of Georgia, operating within the governance of the Ministry of Culture and Sport of Georgia (hereinafter, the Agency), and the Georgian Apostolic Autocephalous Orthodox Church, for the purpose of carrying out restoration, reconstruction, and conservation works at the Gelati Monastery complex, the Agency transferred to the Temporary Committee for the Rehabilitation of Gelati 1,000,000 (one million) lari in 2023, and 11,500,000 (eleven million five hundred thousand) lari in 2024, which was allocated on the basis of a decree of the Government of Georgia."

Under the Decree issued by the Government of Georgia:⁶⁶

The higher education institutions, vocational and general educational establishments, and charitable funds under the authority of and affiliated with the Georgian Apostolic Autocephalous Orthodox Church received a total of 110,285,284 lari in funding in 2020–2024

A systematic analysis of the Government of Georgia decrees titled “On Providing Financial Assistance to Certain Institutions Founded by the Patriarchate of Georgia” shows that, over the past five years, on the basis of these decrees the Ministry of Education, Science and Youth was required to direct appropriations annually - from the program defined by the Law on the State Budget, “Support for General Education Schools” - for the purpose of funding educational institutions established by the Patriarchate of Georgia. The decrees also list the educational institutions operating under the Patriarchate of Georgia and their bank accounts, to which the corresponding amounts were credited individually.⁶⁷

According to 2020 data, pursuant to a government decree, the higher education institutions, vocational and general educational establishments, and funds under or affiliated with the Georgian Apostolic Autocephalous Orthodox Church were financed in the amount of 5,169,165 lari. In 2021, this funding increased, and 7,159,982 lari were transferred to educational institutions founded by the Patriarchate. In 2022, funding for these institutions rose to a record 29,625,924 lari; in 2023 it amounted to 33,350,213 lari; and under the 2024 decree, 35,000,000 lari were transferred to Patriarchate-affiliated institutions.⁶⁸



⁶⁶ Administration of the Government of Georgia correspondence No. GOV 9 25 00007036.

⁶⁷ Government of Georgia Decree No. 375 of 15 March 2024, available at: <https://cutt.ly/hrsRmN7C>; Government of Georgia Decree No. 461 of 10 March 2023.

⁶⁸ Administration of the Government of Georgia correspondence No. GOV 9 25 00007036.

Annex №8

This practice of funding the Patriarchate of Georgia is carried out entirely on the basis of government decrees, bypassing amendments to the Law on the State Budget and parliamentary deliberations – an inappropriate legal form that, in practice, carries a high risk of arbitrary interference with equality and freedom of religion.

It is likewise unclear what legitimate aims and necessity justify state funding of private educational institutions operating under the Patriarchate, especially given that the state's ability to exercise oversight of their content is practically minimal and such institutions largely provide narrowly confessional instruction.

Notably, the list of some fifty institutions listed for funding includes the Tbilisi Theological Academy and Seminary, the Patriarchate's schools (gymnasiums), boarding schools, vocational colleges, and others; however, under the government decrees, the largest share of funding is directed to the Patriarchate's funds. For example, of the 35 million allocated in 2024, more than 22 million lari was earmarked for the N(N)LE "Fund for the Development of Education and Cultural Events of the Patriarchate of Georgia."⁶⁹ According to an extract from the Public Registry, the organization was founded by the Patriarchate of Georgia on 5 August 2022, its registered address is the Patriarchate's headquarters, and, by order of the Catholicos-Patriarch of Georgia, an employee of the Patriarchate has been appointed as the fund's director.⁷⁰

It is unequivocal that the practice of continuously increasing the funding of a specific religious organization on the basis of government decrees points to the mismanagement of state resources and a disregard for the principle of secularism – especially given that, among the intended recipients, the largest sums were allocated directly to the Patriarchate and to an institution closely connected with it that even shares the Patriarchate's legal address.

3. Overview of the funding practices for four religious communities in 2020–2024

Funding for four religious associations from the Government's Reserve Fund

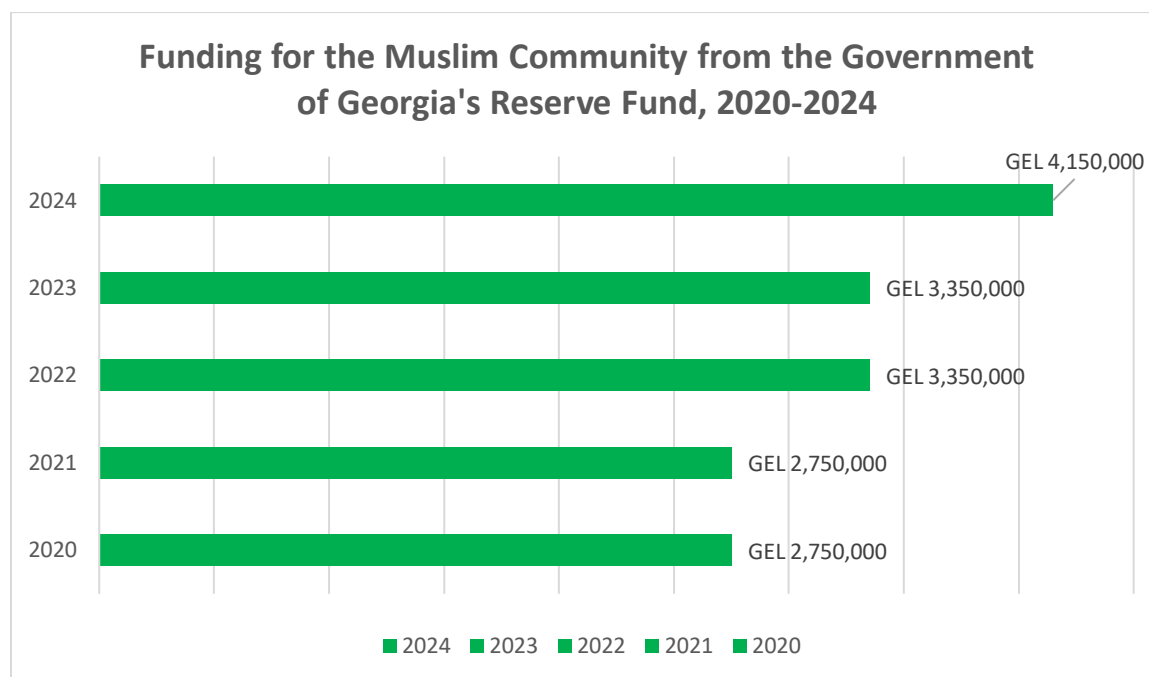
On the basis of Government of Georgia Resolution No. 117 of 27 January 2014, the religious communities of the Muslim, Jewish, Roman Catholic, and Armenian Apostolic confessions receive annual funding from the Government's reserve funds.

For the purpose of transferring these funds, the State Agency for Religious Issues enters into, each year and with each organization, a contract on the partial compensation of damage inflicted during the Soviet totalitarian regime. These contracts oblige the recipients to spend the amounts transferred as compensation strictly in line with purposes pre-defined by the Agency.

The Social Justice Center requested from the State Agency for Religious Issues the 2020–2024 contracts on partial compensation for all four religious organizations and determined that, over the past five years, a total of 26,500,000 lari was allocated from the Government's reserve funds to the Muslim, Jewish, and Roman Catholic communities and to the Armenian Apostolic Church community.

⁶⁹ Government of Georgia Decree No. 375 of 15 March 2024.

⁷⁰ Available at: <https://cutt.ly/zrsKZwSY>



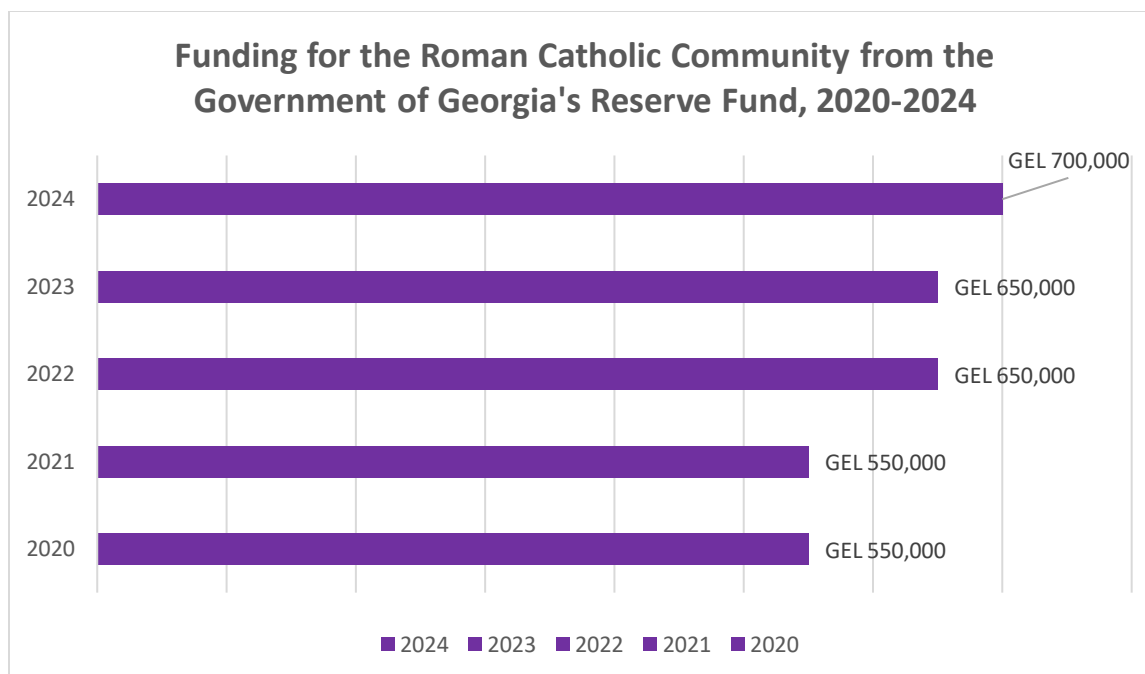
Annex №9

Among the four religious organizations, the largest share of funding - 16,350,000 lari - was allocated to the Muslim community.⁷¹

On the basis of Government of Georgia Resolution No. 117 of 27 January 2014, the Roman Catholic community received 3,100,000 lari from the Government's Reserve Fund in 2020 - 2024, distributed by year as follows: 2020 - 550,000 lari; 2021 - 550,000 lari; 2022 - 650,000 lari; 2023 - 650,000 lari; 2024 - 700,000 lari.⁷²

⁷¹ Contracts No. 1 for 2020–2024 between the State of Georgia and the Georgian Muslim community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime.

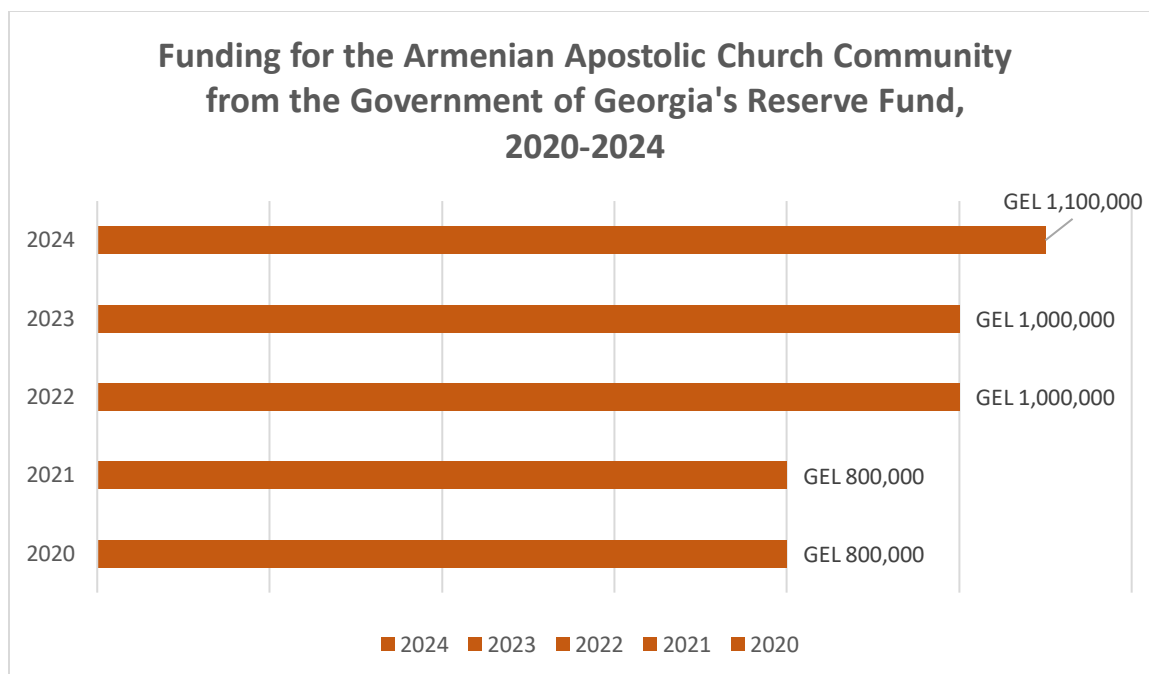
⁷² Contracts No. 1 for 2020–2024 between the State of Georgia and the Romanian-Catholic community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime.



Annex №10

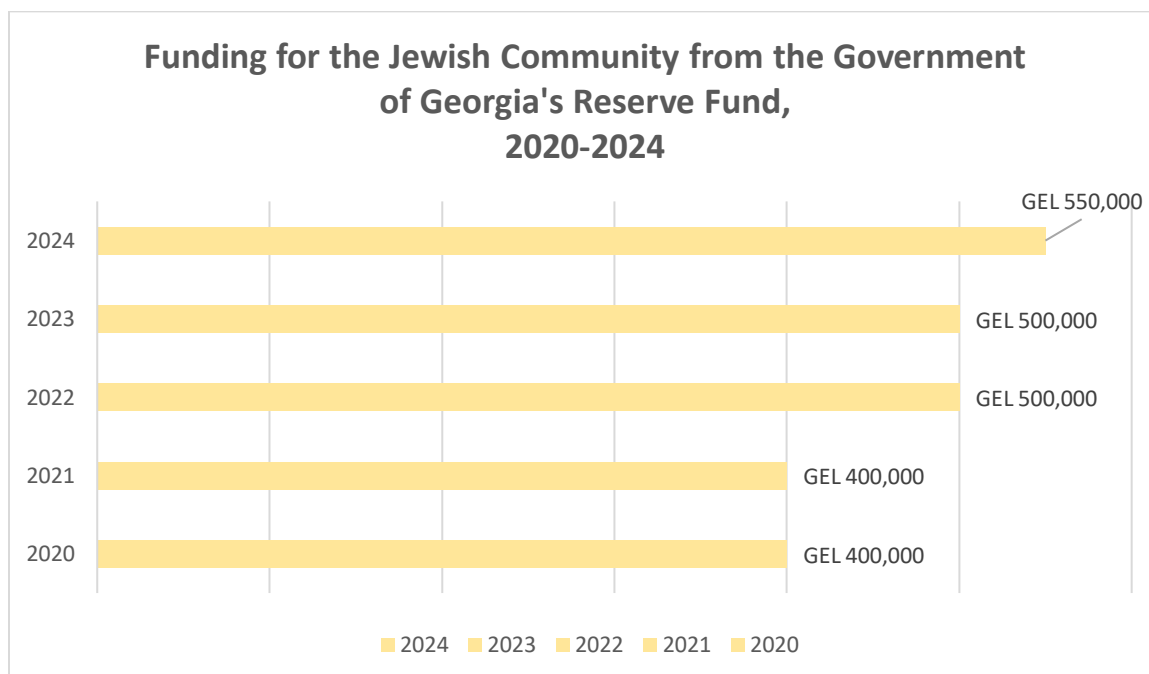
Over the past five years, the Armenian Apostolic Church community received 4,700,000 lari. According to the contracts between the State of Georgia and the Armenian Apostolic Church community of Georgia on partial compensation for damage inflicted during the Soviet totalitarian regime, 800,000 lari was earmarked for the community in 2020; 800,000 lari again in 2021; in 2022 the funding increased to 1,000,000 lari, as it did in 2023; and in 2024 the funding reached 1,100,000 lari.⁷³

⁷³ Contracts No. 1 for 2020–2024 between the State of Georgia and the Armenian Apostolic Church community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime.



Annex №11

From the Government of Georgia's Reserve Fund, the Jewish community receives the smallest amount of funding. In 2020-2024, it received only 2,350,000 lari.⁷⁴



⁷⁴ Contracts No. 1 for 2020–2024 between the State of Georgia and the Jewish Community of Georgia on the partial compensation of damage inflicted during the Soviet totalitarian regime.

Annex №16

Over the past five years, the funding for the four religious associations increased only twice - by 1 million lari in 2022 and again in 2024 (a total increase of 2 million lari). The additional amount was distributed among the religious associations at the discretion of the State Agency for Religious Issues.⁷⁵ However, compared with the Patriarchate, the growth rate of funding for the Muslim, Jewish, Roman Catholic, and Armenian Apostolic communities is minimal.

Although the four religious organizations are officially funded to compensate for harm inflicted during the Soviet period, in practice their financing - like that of the Orthodox Church - constitutes a model of direct subsidization rather than compensation. However, the budgetary funds they receive are radically smaller compared to those allocated to the Orthodox Church. Moreover, unlike the Orthodox Church, the state closely monitors the earmarking and spending of the funds granted to these religious communities. The state has an effective contractual legal mechanism to control how other religious organizations spend the funding allocated from the Government's Reserve Fund.

The contracts for partial compensation, obtained as public information from the State Agency for Religious Issues, show that each transfer intended for the four religious organizations is accompanied by contractual reporting that specifies the purpose-bound use of the funds. According to these reports, funding for the Muslim, Jewish, Roman Catholic, and Armenian Apostolic Church communities is allocated mainly to utility expenses and employees' salaries.

Funding of Four Religious Associations from Other Budgetary Sources, 2020-2024

It is noteworthy that, compared with the Georgian Orthodox Church's multi-component financing, the share of assistance allocated to the four religious organizations from other state budgetary sources is minimal, and in most cases the need for such funding is not even indicated - let alone detailed - in budget ordinances or draft budgets.

An analysis of the public information provided by 32 municipalities and the publicly available budget ordinances of 37 municipalities shows that funding for the four religious organizations appears in the official budget documentation of only two municipalities (Marneuli and Tbilisi). However, in both cases it is impossible to determine the actual transfers and the amounts of funding. For example, according to Marneuli Municipality's 2020-2024 budget ordinances, certain sums were designated for utility payments that, alongside churches and monasteries, also envisaged covering mosques' utility costs.⁷⁶ Despite multiple attempts, Marneuli Municipality did not respond to the public information request; accordingly, it proved impossible to determine, in disaggregated form, the actual financial resources provided for mosques' utility bills. A similarly vague entry appears in the documentation published on the programs/subprograms to be implemented under Tbilisi Municipality's 2020-2024 draft budgets: of Tbilisi's ten districts, only the Saburtalo district's "Improvement Measures" program notes that there is a Muslim prayer house in the district which, upon request, will be funded in the amount of 10,000 Gel. However, in the annexes containing the quarterly reviews of the annual execution

⁷⁵ LEPL — State Agency for Religious Issues: Response No. 1/724 of 2 October 2024 to the application of the N(N)LE "Social Justice Center."

⁷⁶ Marneuli Municipality budgets for 2020-2024, program code 05 02 04.

of Tbilisi Municipality's budget for 2020–2024, there is not a single mention of municipal funding being provided to the Muslim prayer house.⁷⁷

According to research prepared by the Tolerance and Diversity Institute (TDI), in 2023 a total of 27,671 GEL was transferred from local self-government budgets to the four religious organizations.⁷⁸ Meanwhile, in that same year municipalities allocated 6,126,274 GEL to the Georgian Orthodox Church. It is important to note that in 2023, after reviewing the public information provided by 32 municipalities and the publicly available budget ordinances of 37 municipalities, the Social Justice Center found no accessible records of municipal funding from local self-government budgets for the four religious organizations. This indicates that municipal funding for these religious organizations is fragmentary and unsystematic and does not reflect a genuine willingness to support local religious organizations.

Beyond municipal funding, in 2020–2024, pursuant to government decrees, the Ministries of Culture and Education *were not* tasked with providing additional financial support to institutions founded by these four religious organizations or to their cultural heritage.

Accordingly, it is clear that state funding for the four religious associations consists primarily of allocations from the Government of Georgia's Reserve Funds pursuant to Government Resolution No. 117 of 27 January 2014, and that in practice they receive virtually no other form of material support.

Conclusion

The study's findings show that the state's policy of financing religious organizations does not meet the requirements of a secular, democratic, non-discriminatory, and accountable state.

In 2020–2024, the Georgian Apostolic Autocephalous Orthodox Church's budgetary funding increased every year. Over 2020–2024 it received a total of **283,312,365 GEL** from the central and municipal budgets and on the basis of government decrees, of which **124,926,800 GEL** came from the central budget and **122,785,284 GEL** was allocated pursuant to individual government decrees. In 2020–2024, local municipalities transferred **28,319,430 GEL** from their budgets to the Orthodox Church, and **7,280,853 GEL** was set aside under the Tbilisi Municipality's draft-budget programs and subprograms.

By contrast, only **26,527,671 GEL** was provided to the four religious associations over the past five years.

Over these five years, state funding for the Orthodox Church increased by **121%**. In the same period, the total funding for the four religious organizations rose by **44%**.

Beyond the scarcity of funding, it is also relevant that the existing arrangement fully controls the earmarking and spending of funds for the four religious organizations: the State Agency for Religious Issues annually concludes with them contracts on the partial compensation of harm inflicted during the Soviet totalitarian regime, which

⁷⁷ Tbilisi City Municipality, programs/subprograms to be implemented under the 2020–2024 draft budgets, Annex No. 1.

⁷⁸ Tolerance and Diversity Institute (TDI), "Municipalities' Funding of Religious Organizations - 2023 Municipal Funding Practice," p. 13, available at: <https://cutt.ly/mrs1AdpY>

obligate them to spend the amounts transferred as compensation strictly in line with purposes pre-defined by the Agency.

Data on state funding by municipalities and self-governing cities show that the Patriarchate of Georgia clearly enjoys preferences that in many cases are not justified by the public interest, and that the scale of funding is not based on reasonable, measurable, and objective criteria. Contrary to the logic of the Constitutional Agreement, the existing funding practice has taken the form of direct subsidization rather than compensation - a non-democratic form of financial support for religious organizations - because it makes the amount and conditions of funding dependent on the authorities' bare political will and creates a high risk of politically instrumentalizing religions.

The funds the Patriarchate receives from the budget are likewise subject to no mechanism of state oversight or accountability, which further increases the risk that these resources will be used for improper purposes - especially given the particularly problematic lack of justification and transparency regarding spending purposes in the Patriarchate's state-funding model. It is unknown for what purposes the bulk of the subsidy allocated to the Patriarchate is spent.

Such a radical increase in funding for the Patriarchate gives rise to a reasonable suspicion that it ultimately serves a political purpose - that the funding is intended to secure the Church's loyalty and, ultimately, to obtain electoral support by mobilizing religious sentiment - which runs counter to the idea of democratic policymaking and to the legal principle of secularism.