MULTICULTURAL AND MULTI-RELIGIOUS ENVIRONMENT IS THE SPECIAL FEATURE OF THE COUNTRY. RELIGIOUS DIVERSITY, AS AN INVALUABLE WEALTH OF GEORGIAN SOCIETY, CREATES BY ITSELF A HISTORICAL EXPERIENCE OF TOLERANT COEXISTENCE. THUS THE MAJOR CHALLENGE FOR THE STATE IS A TRANSFORMATION OF THIS EXPERIENCE INTO THE MODERN PRACTICE, SO THAT DIVERSITY BECOMES A PROGRESSIVE CHARGE FOR THE COMMUNITY AND A RULE FOR PEACEFUL CO-EXISTENCE.

THE FREEDOM OF RELIGION AND BELIEF, AS A HUMAN RIGHTS DIMENSION REPRESENTS A MAIN GUARANTEE FOR PEACEFUL COEXISTING IN A DIVERSE RELIGIOUS ENVIRONMENT.

ESTABLISHMENT OF THE STATE AGENCY FOR RELIGIOUS ISSUES, REPRESENTS INSTITUTIONALIZATION OF THE RELIGIOUS POLICY BY THE STATE, EXPRESSED BY ENSURING OPEN AND PUBLIC POLICY FOR THE NEEDS AND CHALLENGES IN THE SPHERE OF RELIGION.

THE AGENCY, BY ITS AUTHORITY, REPRESENTS A COMPETENT INSTITUTION, WHICH IMPLEMENTS INFORMATIONAL, RESEARCH, SCIENTIFIC-EDUCATIONAL AND RECOMMENDATORY ACTIVITIES FOR THE PRIME MINISTER AND THE GOVERNMENT OF GEORGIA.

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UNIT 1. MAIN EVENTS AND ACTIVITIES IN 2015

In 2015 the State Agency for Religious Issues continued to pursue of its own policy and expanded its activities in line with the main strategic directions.

During the reporting period was developed interreligious involvement in state's religious policymaking and practical implementation.

Considering that the year of 2015 was remarkable with sharp decrease of rates of violence, persecution, or discrimination against religious associations and their members, compared to previous years, should be noted that at least some alleged facts of violations, designated against Christian organization of Jehovah's Witnesses and its members were reported.

In 2015 continued and expanded financial support from the state, under the symbolic compensation of damages caused by persecution of religious communities during the soviet regime.

During the reporting period was published several reports by local and international organizations on general conditions of freedom of religion or belief in Georgia and some specific issues.

Main directions of activities of the State Agency for Religious Issues in 2015 were:

1.1. RECOMMENDATORY COMMISSION ON FINANCIAL AND PROPERTY ISSUES OF THE RELIGIOUS COMMUNITIES

In the reporting period 6 meetings of the "Recommendatory Commission on Financial and Property Issues of the Religious Organizations" were held, where 232 Petitions were examined:

30 March 2015- 1st Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	42	27	10	5
Muslim Community	17	17		
Jewish Community	3	3		

23 June 2015- 2nd Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	57	27	16	10
Muslim Community	6	6		
Jewish Community	3	3		

31 July 2015- 3rd Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	12	9	2	1
Muslim Community	8	8		
Jewish Community	2	2		
Evangelical Protestant Church of Georgia	1	1		

8 October 2015- 4th Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	30	13	13	4
Jewish Community	2	2		

2 December 2015-5th Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	39	26	8	5
Muslim Community	5	5		

24 December 2015-6th Meeting

RELIGIOUS COMMUNITY	PETITIONS	POSITIVE	FLAW	NEGATIVE
Orthodox Church	4	4		

1.2 COOPERATION WITH VARIOUS INSTITUTIONS

In the reporting period, for proper implementation of its activities, the State Agency for Religious Issues formed and developed cooperation with various institutions. The Memorandums on Cooperation were signed with various Higher Educational Institutions, National Library of Parliament of Georgia, National Museum of Ilia Chavchavadze in Kvareli and Ministry of Corrections and Probation of Georgia.

The Agency, in the frames of State's Religious Policy Research Centre, established on the basis of the Agency, signed Memorandums of Cooperation with various Higher Educational Institutions, in order to ensure involvement of qualified academic quality in the cooperation and activities of the Centre.

	Higher Educational Institutions
1	LEPL Iv. Javakhishvili Tbilisi State University
2	LEPL Technical University of Georgia
3	LEPL Academy of Ministry of Internal Affairs
4	LEPL Akaki Tsereteli State University
5	LEPL Shota Rustaveli Batumi State University
6	LEPL Gori State University
7	LEPL Samtskhe-Javakheti State University
8	LLC Grigol Robakidze University
9	LLC International University of caucasus
10	LLC Guram Tavartkiladze University
11	NNLE Saint Andrew the Firstcalled Georgian University of Patriarchy of Georgia

Under the Memorandums signed with abovementioned Higher Educational Institutions, the parties aim scientific research of religion and developing of consecutive religious policy of the State, and for such purposes the Agency and the Higher Educational Institutions:

- Shall implement mutual scientific and study programs, in order to research religious temper of the society and combat the challenges existing in the sphere of Religion.
- Shall implement the seminars and training programs for the staff of the Agency, the Students and other interested groups of people.
- Shall cooperate with Universities in order to develop academic programs and theoretical literature in Theology, Religion and Policy and Religion Law.
- The University in accordance with legislation in force and frames of cooperation defined in this Memorandum Shall consider the interests and initiatives of the Agency in development process of Academic programs;
- Shall cooperate in the frames of scientific-research, educational-academic and expertise programs, with involvement of international institutions and foreign specialists;
- Shall ensure mutual attraction of donors, in order to implement mutual projects and programs;
- In order to raise the awareness of the students, the parties shall ensure involvement of the representatives of the existing religious organizations in the University projects related to Religious thematic;
- In accordance with mutual aims and in case of necessity, the parties shall ensure establishment of mutual study, expert and research centers;
- The University shall professionally support the policy and the activities of the Agency, by means of its academic basis and staff.

In order to protect the freedom of religion and belief and support the establishment of the tolerant environment, free from the discrimination on the basis of religion or belief, by raising the awareness of the society, the State Agency has signed Memorandums of Cooperation with following organizations:

	Organizations
1	LEPL National Library of the Parliament of Georgia
2	LEPL Ilia Chavchavadze Kvareli National Museum

In the frames of the Memorandum on Cooperation the parties shall cooperate in following directions:

- Raising the awareness of the society on the issues related to freedom of religion or belief;
- Promotion of freedom of religion and belief;
- Supporting and organizing public discussions on the issues related to freedom of religion and belief:
- Planning and organization of the trainings and seminars on issues relating to freedom of religion and belief, for interested people;
- Preparation and implementation of mutual projects on the freedom of religion and belief and attraction of donors;
- Other problematic and priority issues related to the sphere of interest;
- Research of the archived materials and identification of the historical facts;
- Mutual organization of various cultural-educational events on the issues related to the freedom of religion and belief;

In order to protect the freedom of religion and resocialization-rehabilitation of probationers and persons dislocated in the penitentiary facilities, the Agency and the Ministry of Corrections signed Memorandum of Cooperation, under which the parties agreed to cooperate in following directions:

- Development and implementation of the projects for rehabilitation of the convicts and probationers;
- Development and implementation of the procedures for spiritual support of the convicts and probationers;
- Delivering petitions and recommendations on participation of the accused and convicted in the religious rituals and on the meetings with spiritual leaders;

- Establishment of the Chaplain institution, international standard trainings for the relevant staff and following informational and methodic support;
- Preparation of the seminars and informational booklets for the staff of the penitentiary facilities on tolerance, religious culture and general theological issues;
- Dislocation of religious literature in the libraries of the penitentiary facilities.

The ministry undertakes an obligation to ensure the involvement of the Agency in the preparation process of the regulations relating to the sphere of cooperation defined in the Memorandum and the Agency undertakes an obligation to perform mediatory role between the religious organizations existing in Georgia and the Ministry of Corrections. Accordingly assignment of the Chaplains is implemented on the basis of written recommendation of the Agency.

1.3 STATES RELIGIOUS POLICY RESEARCH CENTRE

In Accordance with the Memorandums signed between the Agency and various Higher Educational Institutions the States Religious Policy Research Centre was established, which studies various directions of the States Religious Policy and prepares conclusions.

The management of the Centre is carried out by the Coordinating Council, activities of which is supported by the Secretary and Coordinator of the council, the Secretary is elected by the Council for 2 years term and the Coordinator is assigned by the Council.

The States Religious Policy Research Centre carries out scientific research of various directions or religious policy, organizes discussions and seminars and delivers the resulting conclusions to the Agency. The Research Center aims to support the Agency in its research, and scientific-educational activities. The Research Center has identified the issues of research, established the working groups, which are composed of the representatives of various Universities. I all seven directions of research were identified:

	Direction	Coordinator
1	Legal Aspects of Freedom of Religion and Belief	Prof. Phridon Diasamidze
2	Constitutional Agreement, the results of the past period, problems, analysis	Prof. Ana Pirtskhalaishvili
3	History of Religions Existing in Georgia	Prof. Tina Ivelashvili
4	Prevention of the religious conflicts and interreligious communication	Prof. Alexander Rusetsky
5	The religious-cult buildings existing in Georgia and the Religious Map	Sergo Parulava
6	Contemporary Religious Policy of Georgia and forms of relations between the State and Religious Organizations	David Davitashvili
7	Religious education, overview of the existing conditions and perspectives	Prof. Zaza Piralishvili

In accordance with the working meetings already carried out, the following issues were identified: views and resources (academic and material); research issues and materials; the principles and scope of studying of the research issues; Necessity of using precise terminology; organizational issues.

1.4 FREEDOM OF RELIGION AND BELIEF IN THE OCCUPIED TERRITORIES

Under the law of Georgia on the "Occupied Territories" (2008) the issues on protection of human rights and cultural heritage in these territories are provided. According to the law (Art. 7.1.), on the occupied territories, the Russian Federation bears responsibility for violation of human rights, that are universally recognized and guaranteed by the Constitution of Georgia.

The Georgian Government does not have an opportunity to ensure and relevantly monitor the protection of human rights, among them freedom of religion and belief, on the occupied territories of Sokhumi and Tskhinvali

On the occupied territories of Abkhazia and Tskhinvali Regions the citizens of Georgia lack the possibility to peacefully enjoy freedom of religion and belief, which is expressed in prohibition of worship in Georgian language and also in restoration of destructed places of worship in such way that authentic Georgian traces and historical origins are erased, besides Georgian population due to strict so called border control lacks an opportunity participate in worships outside of the occupied territories (for example in Zugdidi) and ethnically Georgian spiritual leaders are persecuted.

UNIT 2. RELIGIOUS MINORITIES

The religious diversity of Georgia combines dozens of religious communities and their religious organizations. Religious policy of the State clearly implies the provision of equal conditions for entire sphere of religion and all of its subjects. At the same time, religious minorities, as special subjects of common sphere, need additional attention from the state to guarantee the legal equality and human rights.

It is important, that religious policy of the state, in parallel with efficient steps in guaranteeing human rights and legal equality, should include the policy of raising the public awareness and consciousness towards religious minorities, as a solid socio-political support.

2.1. PARTIAL AND SYMBOLIC COMPENSATION FOR THE DAMAGE CAUSED BY THE SOVIET TOTALITARIAN REGIME TO THE RELIGIOUS ORGANIZATIONS IN GEORGIA

In accordance to the governmental ordinance N117 (27.01.2014) decree on partial and symbolic compensation for the damage caused by the Soviet totalitarian regime to the religious organizations in Georgia was approved. This compensation process was initiated by the State in order to improve the current conditions of the religious communities, resulting from the religious persecutions during the Soviet totalitarian regime. Given the fact that the State does not bear any legal obligations to restitute the damages and the exact amount of suffered damages is unknown, the financial support is provided in accordance to the current needs of religious communities.

Compared to the previous year, in 2015 the financial support of religious organizations has doubled and amounted to 3 500 000 GEL. In accordance to the governmental ordinance N117 (27.01.2014), the beneficiaries are the Islamic, Jewish, Roman-catholic and Armenian Apostolic religious organizations that were registered as the legal entities of public law before this decree was adopted.

In 2015, the financial support for the beneficiaries was distributed in the following amounts: Muslim community $-2\,200\,000$ GEL; Armenian Apostolic Church $-600\,000$ GEL; Roman-Catholics $-400\,000$ GEL; Jewish community $-300\,000$ GEL.

The financial support, in accordance to the needs and interests of the religious organizations, has been used for the salaries of the clergymen and religious activities; to restoration and maintenance of the religious buildings; educational activities; the current household expenses; cultural and charitable activities.

2.2. THE TRANSFER OF OWNERSHIP ON THE RELIGIOUS BUILDINGS CONFISCATED DURING THE SOVIET REGIME

After the collapse of the Soviet Union, Georgian state became the factual owner of the religious buildings confiscated from the religious communities by the totalitarian regime. Although Georgia is not a successor of the Soviet Union and does not bear legal obligations to restitute the property, based on the principles of justice, transfers historical-religious property under the ownership of the religious communities. The process began in 2014 and continued in 2015. The transfer of ownership on the confiscated property, based on the applications from the religious organizations, is examined by the "recommendatory commission on financial and property issues of the religious organizations" at the State Agency for Religious Issues. Based on the recommendation of the commission, the authorized agency makes a decision on transferring the ownership of the particular religious building.

During the reported period, 35 mosques were returned to Muslim community in Adjara (total of 77 mosques were returned from 2014 across the country). 5 synagogues were returned to Jewish community (in Tbilisi, Batumi, Gori, Akhalcikhe and Poti) (total of 12 synagogues returned across the country from 2014).

2.3. THE EVANGELICAL PROTESTANT CHURCH

The Evangelical Protestant Church in Georgia had no opportunity to the public and collective worship and a religious building over the years. In 2001 they managed to take under the lease one of the buildings in Gori and use it as the house of worship. Since then the Evangelical Protestant community was not able to accomplish the acquisition of the building, caused by a malfunction of the documents and absence of will from the State. Despite the fact that they continued utilizing the building as a house of worship till 2015, the absence of the legal basis made it impossible to improve the conditions.

The State Agency for Religious Issues organized the meeting between the Evangelical Protestant church and the representatives of the Ministry of Agriculture. On the meeting, it was decided that the ministry would give up the building in favor of the Evangelical Protestant church. Based on this decision, on May 18 2015 the building was handed over to the Evangelical Protestant church.

2.4. THE FINANCIAL NEEDS OF THE RELIGIOUS MINORITIES

During the reporting period, "recommendatory commission on financial and property issues of the religious organizations" at the State Agency for Religious Issues examined the property needs of particular religious groups:

- 1. Muslim administration of all Georgia received two buildings in Batumi for Mufti's residence and for the arrangement of Islamic Theological Higher Educational Institution;
- **2.** Recommended to the restoration, reconstruction and enlargement of the central mosque "Orta Jame" in Batumi.
- **3.** Positive recommendation was issued on restoration of the Evangelical Protestant religious building in Rustavi;
- **4.** A plot of land in Batumi was transferred under ownership of Armenian Apostolic Orthodox church in Georgia, for the construction of the religious and educational center;
- 5. Positive recommendation was issued on construction of the Yazidi houses of worship in Tbilisi;
- **6.** Also positive recommendation was issued for the construction of the religious building for Christian Baptist Church of Christ the Savior.
- **7.** Counseled the authorized agencies in Autonomous Republic of Adjaria on legalizing the ownership of the religious building under factual possession of Evangelical Christian Baptist Church.

8. Issued a recommendation to the authorized agencies in Tbilisi on delivering construction permit of the house of worship for international Baptist church.

2.5. CHRISTIAN ORGANIZATION OF JEHOVAH'S WITNESSES IN GEORGIA

In the reporting period, several meetings were organized between the State Agency for Religious Issues and the Jehovah's Witnesses. The parties discussed several religious issues facing the Jehovah's Witnesses and a working format was formed.

According to the information given by Jehovah's Witnesses, dozens of facts of alleged persecutions and violations took place against their organization and its members in 2015.

After examination of the received information the State Agency for Religious Issues submitted the materials to the Ministry of Internal Affairs and the General Prosecutor's office and applied to enforce proper pro-active policy that would be expressed in more active coordination of the authorized agencies during the investigation and monitoring on the alleged violations against the Jehovah's Witnesses.

In addition, according to the information from the law enforcement agencies, during the reported period on the alleged facts of violations, investigation on 5 criminal cases were dropped, on 5 criminal cases the suspects were convicted, and on 6 cases the investigation is still in process. The materials on the rest of the alleged violations were sent to the prosecutor's office for further studies.

Working meetings with the MIA and the Prosecutor's Office are planned in 2016, to adopt an effective policy on proper response on the violations on grounds of religious hatred.

UNIT 3. ANTI-DISCRIMINATIVE ENVIRONMENT

Equality before the law is an important pillar for peaceful coexistence of persons or groups of different religious beliefs and views, in a diverse religious environment.

Thus, any form of discrimination on grounds of religion or belief is a crime against the supreme value of humanity - human dignity.

However, it is important that the difference in treatment on grounds of religion or belief, in the personal aspect, in any case is assessed as a discrimination, when in the institutional aspect, provision of a wide variety of different and diverse legal statuses for the religious associations is the direct positive obligation of the State.

Essentially, anti-discriminative environment represents provision of opportunity for equal access to and equal enjoinment of benefits for different entities in diverse environment.

Thus, difference in treatment for entities with equal capabilities is the same discrimination as equal treatment for entities with different capabilities.

In the first case arises the obligation for the State to eliminate distinction, in the second case - obligation to ensure the distinction.

3.1. EQUALIZING RELIGIOUS ASSOCIATIONS REGISTERED IN GEORGIA, IN SCOPE OF TAX REGULATION

According to the Statute of the LEPL - The State Agency for Religious Issues, approved by the Ordinance of the Government of Georgia N177 of February 19, 2014, the Agency, based on an appropriate research, elaborates relevant recommendations in field of religion and provides to Government of Georgia (Art. 2.1. "3").

In line with up mentioned authority the Agency studied national legislation and researched international standards, including joint documents of the Venice Commission and the OSCE Office for Democratic Institutions and Human Rights (ODIHR): Guidelines for review of legislation pertaining to religion or belief (2004) and Guidelines on the Legal Personality of Religious or Belief Communities (2014), as well as the PACE resolutions and recommendations on various issues in the fields of religion or belief.

Based on results of the research, carried out by the Agency, and consultations with religious associations in Georgia, a draft recommendation was prepared, according to which the Tax Code (Law of Georgia N3591 (17/09/2010)) states different sets of regulations for religious organizations.

In particular, the tax code sets tax concessions for income tax and VAT only for the Patriarchate of Georgia.

According to section "\omega" of article 99 part 1- "profit tax exempt of profit from the sales of the crosses, candles, icons, books and calendars used for the religious purposes by the Patriarchate of Georgia", while according to section "3" of article 168 part 1 - " VAT tax exempts Patriarchate of Georgia from supply of crosses, candles, icons, books, calendars, and other liturgical items, which are used only for religious purposes."

It should be noted that the above mentioned provisions of the Tax Code is the text of the original - the 2010 edition, when the legal form of the Legal Entity of the Public Law had only "the Orthodox Church of Georgia". The 2011 Amendment of the Civil Code (the Law N5034- რს (05/07/2011)) equalized the

legal status of religious communities and gave the opportunity to register as legal entities of public law (section "%" of Article 1509 part 1st and Article 1509¹).

In line with the principles of equality, considering non-profit nature of religious activities in general, in the legal state, religious communities with the equal legal forms, registered in accordance with a law, should enjoy equal tax conditions.

Mentioned recommendation was discussed by the Agency within the Inter-religious Council and the decision was made to equalize all religious associations in terms of the tax exemption, by the appropriate legislative changes.

UNIT 4. INTERRELIGIOUS DIALOGUE

Multicultural and multi-religious environment is the special feature of the country. Religious diversity, as an invaluable wealth of Georgian society, creates by itself a historical experience of tolerant coexistence. Thus the major challenge for the State is a transformation of this experience into the modern practice, so that diversity becomes a progressive charge for the community and a rule for peaceful co-existence.

The differences among religious communities and their followers, in the absence of proper communication, could become a conflict-generating factor. Thus, the States mission is to support interreligious activities, to promote deepening of an awareness among various religious communities and ensuring increase of the public awareness.

Effective interreligious dialogue, on one hand, contributes to the development of cultural diversity, and on the other hand, is the real prevention mechanism for religious disputes and conflicts.

Based on these goals and within its authority, the State Agency for Religious Issues promotes deepening of inter-religious and inter-cultural dialogue among religious organizations (Statute, Art. 2., 1., "5").

4.1. INTERRELIGIOUS COUNCIL

Since its establishment the State Agency for Religious Issues, actively consults with religious communities and religious organizations. Experience has shown that besides the individual workshops with religious communities, it was necessary to organize an effective format for inter-religious dialogue. It is important to mention that all religious communities and organizations in Georgia have high sensitivity towards the challenges in integral fields of religion and can deliver qualified recommendations.

In 2015 under the decision of the Agency was established an open format for the dialogue - the Interreligious Council, which brings together all religious communities, based on their will and interest. It is important that the Council is not a structural unit of the State Agency for Religious issues and it has no any kind of administrative linkage to the agency. Within the format of the Council the issues proposed by religious communities, as well as initiated by the Agency are discussed.

It should be emphasized that the Interreligious Council, organized by the State Agency for Religious Issues, differs with its format from all projects of the same type, acting in parallel. In particular, Council combines religious minorities, as well as the religious communities belonging to majority religions and considers all their needs by its own essence.

4.2. COMMISSION ON A STUDY OF CIRCUMSTANCES RELATED TO THE BUILDING LISTED WITH A STATUS OF A CLUB, LOCATED IN A MOKHE VILLAGE OF ADIGENI MUNICIPALITY

Activity of "the Commission on a study of circumstances related to the building listed with a status of a club, located in a Mokhe village of Adigeni municipality" creates a significant experience in fields of interreligious dialogue organized by the State Agency for Religious Issues.

The Commission was established in 2014, based on a mutual agreement of the parties and its goal is to study the circumstances and disputed issues related to the building located in a Mokhe village of

Adigeni municipality, listed in a balance of the municipality, as a main-inalienable property, with a status of a club, and if necessary to prepare relevant recommendation (Statute, Art. 1). When creating the Commission, the Agency was guided by its own statute, which states that the State Agency for Religious Issues, On behalf of the State, has a right to perform the function of mediator and participate in resolution of disputes which may arise among religious associations in Georgia (Statute, Art. 2., 1., "3").

The commission is composed of both parties of a dispute and local officials, including the Muslim community of four, and three representatives of the Orthodox community. It is important that in the activity of the Commission State Representative-Governor of the regional administration of Samtskhe-Javakheti region and the Governor of Adigeni municipality are involved. The aim for involvement of representatives of a local government in such kind of interreligious dialogue is their full awareness of positions in the dispute, so that agreement achieved by the religious communities within the interreligious dialogue is not a subject of a political interpretations when executing.

In 2015, three workshops (commission meeting) were help by the parties. As a result, de-radicalization of the process has been reached in the local population, and the parties discuss possible solutions with their own communities, in line with collation of experiences of other countries.

4.3. SQUARE OF TOLERANCE

On 16th of November 2014, on the International Day for Tolerance, in Tbilisi, between the Wine and Metekhi ascents, near the Square of Europe, was named the Square of Tolerance. The initiative implies arrangement of symbolic space matching with Tbilisi's' diverse religious environment, which will become a venue for joint activities of religious communities.

In 2015, within the Interreligious Council, an initiative for decoration of Square of Tolerance's was discussed and with compliance of proper procedures, has been selected a design of sculpture, to be placed in the square. The sculpture will be installed in 2016.

4.4. INTERRELIGIOUS CALENDAR

Since 2014, the State Agency for Religious Issues is conducting a project of inter-religious calendar. The project involves a variety of religious holidays mustered in a one calendar format. The aim of the project is to raise awareness among different religious groups and promotion of interreligious cultural development. Important to mention that the calendar is distributed not only to religious communities, but also in all public institutions, which in turn contributes to the public servants' awareness of religious diversity and tolerance.

2015 Calendar combines religious holidays of eleven religious communities - Georgian Orthodox, Jewish, Catholic, Muslim, Armenian Apostolic, spiritual Christian-Molokans, Yezidis, Evangelical Lutheran, Evangelical Baptist, Evangelical Protestant and Evangelical Faith Churches.

Publishing of the Interreligious Calendar, as an annual project, will be continued in future as well.

4.5. INTERRELIGIOUS DECLARATION "WOMAN - ENVOY OF PEACE"

In 2015, under arrangement of the State Agency for Religious Issues, within the format of interreligious dialogue initiative, was prepared "Joint Declaration of religious associations of Georgia and the State Agency for Religious Issues - "Woman - Envoy of Peace".

Declaration represents joint response of the religious communities on facts of violence against women during time it was signed. In line with their views and religious doctrines, signatory religious groups agree to support recognition and protection of women's rights; will continue to condemn the violence against women, abusing human dignity, oppression and all forms of discrimination based on sex; Create all necessary conditions and care especially for vulnerable women, pregnant women, women of many children, inhabitant women of elderly shelters and medical facilities, women with disabilities, women in the penitentiary and probation institutions; Will encourage recognition of human dignity and solidarity spirit in their congregations and society; Bear their own religious and moral teachings in mind, promote equality of men and women before the law.

Declaration is signed by thirteen religious organizations – the Georgian Orthodox Church; the Administration of Muslims of all Georgia; Apostolic Administration of Latin Catholics of Caucasus; Armenian Apostolic Orthodox Holy Church in Georgia; Jewish Union of Georgia; Spiritual Council of Yazidis in Georgia; The Evangelical Lutheran Church; The Evangelical Baptist Church; The Evangelical Protestant Church; Evangelical Faith Church of Georgia; Spiritual Christian-Molokans Community.

UNIT 5. SECULARISM AND RELIGIOUS NEUTRALITY

Guaranteeing of secularism and religious neutrality in public service are indispensable parts of religious policy for a contemporary Georgian State.

For a public servant, while exercising the authority, it is essential to have principles of secularism and religious neutrality, as vital parts and binding values.

While exercising the authority a public servant must have an awareness of representing a State as a whole, citizens of which belong to various religious denominations and have different religious beliefs and views.

Religious policy of the state, besides directly particular religious matters, must not be linked to any religious initials or purposes

Accordingly every public servant, while exercising the authority, is obliged to be free of personal religious faith or views in the decission making process.

5.1 PROJECT- RISING OF THE AWARENESS OF PUBLIC SERVANTS IN SECULARISM AND RELIGIOUS NEUTRALITY

In accordance with Governmental Decree N445 of 9 July 2014 on "Governmental Action Plan on Protection of Human Rights in Georgia (2014-2015) and establishment of Coordinating Inter-agency Council for Governmental Action Plan of Georgia on Protection of Human Rights", in order to ensure objective of "Establishment of Religious Tolerance and prohibition of discrimination on the ground of Religion" by "strengthening the principle of secularity in the public service" (12.3) the State Agency for Religious Issues was charged to "Rise an awareness of public servants on the Issues of Secularism and Religious Neutrality"(12.3.1).

Under such obligation The State Agency for Religious Issues in Partnership with South Caucasus Representation of Conrad Adenauer Foundation prepared a Project "Rising of awareness of Public Servants in Secularism and Religious Neutrality". The Project provides trainings, with participation of competent experts, for representatives of local City halls, administrations and city councils in whole Georgia. The training - Religious Tolerance and Secularism, includes seminars and discussions on the religious freedom and the concepts of tolerance and secularism.

In the reporting period 3 (three) trainings were organized: on June 21-22 (in Kachreti), on October 16-18 (in Batumi) and on December 5-6 (in Tbilisi).

The training on June 21-22 (in Kachreti) was organized as a pilot meeting, for which the participants were chosen from the municipalities where high interest for Religious Issues was identified and several incidents had taken place. In the workshop the representatives of administrations and councils of 9 municipalities participated: Administration of Lower Kartli, Akhmeta. Lagodekhi, Dedoplistskaro, Sagaredjo, Tetritskaro, Rustavi, Marneuli, Gardabani and Gori, 18 participants in all.

The training on October 16-18 was planned on the Regional principle and the representatives from every municipality of A/R of Adjaria and Samtskhe-Javakheti Administrations took part in it: Office of the Government of the A/R of Adjaria, High Council of A/R of Adjaria, Municipalities of Khulo, Keda, Shuakhevi, Khelvachauri, City Halls of Batumi and Kobuleti, from Samtskhe Javakheti Regional

administration- Akhaltsikhe, Aspindza, Akhalkalaki, Adigeni, Ninotsminda, Borjomi and City Hall of Akhaltsikhe, 30 participants in all.

The training on December 5-6 was wholly dedicated to various representatives of Tbilisi municipality, City Hall, local administrations and various offices: Council of Tbilisi, City hall of Tbilisi, administrations of Saburtalo, Didube, Vake, Mtatsminda, Nadzaladevi, Chughureti, Isani, Samgori, Krtsanisi and Gldani, 36 participants in all.

In the Reporting Period eighty four Public Servants participated in the trainings.

The seminars included main issues of the religious freedom and concepts of tolerance and secularism, particularly: The fundaments and models of relations between the state and religion; Positive and negative obligations of the State; Freedom of religion and belief; Institutionalization of the State's religious policy- State Agency for Religious Issues; Discrimination on the ground of religion or belief; Concept of the tolerance and secularism; Tolerant and intolerant societies; secular and no secular States; Intolerance, xenophobia, theocracy and clericalism; The role of the state and public servant in strengthening secular and tolerant environment.

The trainings included discussions on understanding the general structure of problems originating in the field of Religion: State and religious confession; The problems originating between the state and religious confessions; The law and religious sensitivity; Mutual understanding of legal and social problems; Prevention policy; Identifying the content of the problem and shaping the solution; Participating in the problem solving process; Decission oriented on a result; Public servant as a representative of the state.

The seminars and discussions were led by the experts Prof. Zaza Piralishvili and theologian Mr. Levan Abashidze, along with the representatives of the State Agency for Religious Issues.

The Project will end in 2016 and will include every local municipality and administration.

On the final stage of the project it is planned to publish a handbook: "Guidelines for public servants-Secularism and Religious Neutrality in the Public Administration".

UNIT 6. LEGAL SUPPORT

Freedom of religion and belief, as a human rights dimension, for a proper implementation needs a clear legal guarantees and relevant legislative support. Also, it is important that the individual and collective aspects of freedom of religion and belief must be formed by law in such a way that all the rights, freedoms and relations in this field are understood in a unified context of all rights.

Georgian legislation establishes the constitutional guarantees of freedom of religion and belief as with specific provisions, also by recognizing all the universally recognized human rights and freedoms, the eternal and supreme human value, as a law in force.

The State Agency for Religious Issues, for these purposes and within its authority, examines the relations between the state and religion in EU countries, studies the experience and standards of international and regional organizations in field of religion. Based on relevant studies, to ensure the legislative protection of freedom of religion and belief, issues recommendations, including projects of the draft laws.

6.1 ANALYSIS OF THE INTERNATIONAL LEGAL INSTRUMENTS

In 2015 the State Agency for Religious Issues studied and analyzed:

- The case-law of the European Court for Human Rights, on freedom of thought, conscience and religion. Including the Judgments on Article 9 ("Freedom of Thought, Conscience and Religion") delivered by the European Court of Human Rights until 2014;
- The Declaration of Oslo Conference on Freedom of Religion or Belief adopted in 1998;
- The Declaration on "Elimination of all forms of Discrimination and Intolerance based on Religion or Belief" adopted in 1981 by the General Assembly of the UN;
- Resolution on "Elimination of all forms of Discrimination and Intolerance based on Religion or Belief" (UN 2006);
- Resolution on fighting against religious discrimination (UN 2011);
- The resolution on religious and cultural understanding, harmony and cooperation (UN 2006);
- General Comments of the UN Human Rights Committee issued on prohibition of war propaganda and national, racial or religious hatred, discrimination, also freedom of thought, conscience and religion, and rights of the minorities;
- Joint document on Review of the Legislation regarding Religion or Belief, delivered by OSCE Office on Democratic Institutions and Human Rights (ODIHR) and Venice Commission (2004);
- Joint document on Legal Status of Religious or Belief Communities, delivered by OSCE Office on Democratic Institutions and Human Rights (ODIHR) and Venice Commission (2014);
- Resolutions and Recommendations on freedom of religion and belief, adopted by the Parliamentary Assembly of the Council of Europe.

6.2 RECOMMENDATIONS ON LEGISLATIVE INITIATIVES

After examining International instruments and national legislation, the State Agency for Religious Issues developed three recommendations on legislative provisions related to pticular issues on freedom of religion and belief.

- Equalization of religious communities registered in Georgia in terms of tax regulations (see section 3. Anti-discriminative environment, sub-section 3.1.)
- Legal regulations on construction and registering of the new religious buildings in Georgia.

The consultations with the religious organizations in Georgia and the researches carried out by the Agency, revealed that the religious organizations do not have an exhaustive list of the religious buildings that belong to their denominations. Besides, in the real estate registry extract of the National Agency of Public Register, the religious buildings do not receive special status of "religious-cult buildings". Also, the construction of religious buildings are regulated by the general rule of construction permitting and the general permit requirements.

Accordingly, the State Agency for Religious Issues considers it appropriate, to census all the religious cult buildings in Georgia, and also, the National Agency of Public Register should indicate the relevant status "religious cult building" in all the certificates of ownership.

Recommendations from the State Agency for Religious Issues should be obligatory in granting or removing the status of "religious building" in all the relevant cases.

• The construction of religious buildings in public schools or in neighboring areas

During the working meetings, "Recommendatory commission on financial and property issues of the religious organizations" at the State Agency for Religious Issues examined more than hundred petitions from local municipalities and religious organizations, including the construction of the religious buildings and determination of their locations. Special attention was paid to those petitions that

considered construction the religious buildings on the plots of public schools and their neighboring areas.

The study of the specific cases revealed facts, when some of the public schools gave up part of their territory in favor of religious communities for construction of religious buildings. In such cases the part of the territory is separated from school and is newly registered, after which the separated territory gets a new cadastral code and officially becomes a neighboring area, however in the immediate proximity of the public school.

Georgian law on general education defines the basic goals of the state policy in the field of general education (art.3.1) and in order to achieve the goals the state shall ensure freedom of public schools from religious and political associations (art.3.2) and forbids the use of the study process for the purpose of religious indoctrination, proselytism or forced assimilation (art.13.2), also placement of religious symbols on school grounds shall not be used for non-academic purposes. Such provisions ensure the commonly available education, free of religious influence.

In such case, formally articles 3 and 18 of the law on general education are not violated, but in fact they are, because practically on former territory of the public school and in the immediate proximity of it, not only religious symbols are placed, but the whole religious buildings are constructed. This is a direct violation of nationally and internationally protected value, such as education free of religious influence.

Accordingly, the State Agency for Religious Issues considers it appropriate to set up a proper regulatory and control mechanisms in order to avoid and prevent similar accidents in the future.

6.3. A SERIES OF PUBLICATIONS - LAW AND RELIGION

Based on the studied and analyzed legal acts, in 2015 the Agency presented a series of publications – Law and Religion. The publications are aimed for wide range of readers and serve to raise the awareness

on legal support of freedom of religion and belief. Within this series two books were prepared and published in 2015:

• Book I – Judgments of the European Court for Human Rights on freedom of religion

The present publication contains the case-law of the European Court for Human Rights, on freedom of thought, conscience and religion. Article 9 ("Freedom of Thought, Conscience and Religion") of the European Convention on Human Rights and Fundamental Freedoms protects external aspect of this right, expression of belief, as well as its' internal aspect to freely hold a religious or philosophical belief. Under article 9 "Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief and freedom, either alone or in community with others and in public or private, to manifest his religion or belief, in worship, teaching, practice and observance", therefore it protects not only the freedom of individuals, but also the freedom of whole community. The contracting States have a wide margin of appreciation regarding external aspect of this right, they are authorized to impose certain limitations prescribed by law and under circumstances defined by the convention ("Necessary in a democratic society"), but any interference with internal aspect of this right is strictly prohibited under any circumstances. This right also recognizes that internal aspect of this right includes freedom of an individual to hold or change religious or philosophical belief and prohibits imposing of any obligation to disclose the religious belief.

The present publication is unprecedented in Georgian reality, as long as it includes the Judgments on Article 9 delivered by the European Court of Human Rights until 2014. Each case or a legal summary contains in brief the circumstances of the case, argumentations of the parties and the assessment of the court, which gives an opportunity to the reader to receive or deepen the knowledge in the freedom of thought, conscience or religion.

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The publication consists of three parts: Part I, includes the Judgments where non-violation of Article 9 of the Convention was found; Part II includes the Judgments where violation of Article 9 of the Convention was found; and Part III includes the Judgments of both types, delivered by the Grand Chamber of the Court.

Book II - The United Nations, the Council of Europe, the OSCE, the Venice Commission and the
 Oslo Coalition documents on freedom of religion

The publication contains documents adopted by the international organizations on freedom of religion or belief, which helps the reader to form a clear view on the challenges standing in front of the Governments and Religious Communities in this field, and also the clear view of the ways and measures to be taken, in order to overcome these challenges.

The mentioned challenges have diverse nature, and along with individual aspects of enjoyment of freedom of religion or belief in various countries, includes the issues formed by the cultural and religious diversity.

The publication is aimed for wide range of readers and serves to raise the awareness on the solicitude expressed by the modern, democratic and liberal societies on freedom of religion or belief.

The publication consists of 7 chapters: Chapter I the Declaration of Oslo Conference on Freedom of Religion or Belief adopted in 1998; Chapter II the Declaration on "Elimination of all forms of Discrimination and Intolerance based on Religion or Belief" adopted in 1981 by the General Assembly of the UN and other resolutions. Chapter III General Comments of the UN Human Rights Committee issued on prohibition of discrimination, freedom of thought, conscience and religion, and rights of the minorities. Chapter IV the summarizing document on the meeting, of the representatives of OSCE member states held in 1986 and Guidelines on Review of the Legislation regarding Religion or Belief prepared by the OSCE Office on Democratic Institutions and Human Rights (ODIHR); Chapter V Joint document on Legal Status of Religious or Belief Communities, delivered by OSCE Office on Democratic Institutions and Human Rights (ODIHR) and Venice Commission; Chapters VI and VII the Resolutions and Recommendations adopted by the Parliamentary Assembly of the Council of Europe.

UNIT 7. MAIN STRATEGIC DIRECTIONS OF 2016

In 2015 the State Agency for Religious Issues published a draft document of "Religious Policy Development Strategy Of Georgian State", which includes religious policy objectives and principles of the state, also incorporates issues such as national and international legislation in fields of religion, freedom or religion and legal status of religious communities, property and finances of religious associations, religion and education, religion and the media, freedom of religion or belief and the activities of the State Agency for Religious Issues within a framework of the Governmental Action plan on Protection of Human rights in Georgia (2014-2015 years).

When publishing the draft of strategy, the Agency stated that the year of 2015 would be dedicated to analysis of the draft and consultations with religious organizations, non-governmental organizations and qualified experts. Considering these consultations and provided recommendations, the Agency made a decision that the strategic direction of its main activity in 2016 would be an improvement of legal conditions of religious minorities and development of secular, antidiscriminative environment.

For this purpose, in 2016 the Agency plans to deepen its work with religious organizations, non-governmental organizations and qualified experts, in order to form a consistent policy and practice of strategic directions.

In 2016, by the agency's decision, draft document - "Religious Policy Development Strategy of Georgian State" will be developed mainly in direction of religious minorities and ensuring anti-discriminative and secular environment and will become a document in force, which also includes an action plan for the years 2017-2018.

In 2015, the Agency's activities included basic tasks for establishment of religious tolerance and inadmissibility of discrimination based on religion, provided by "the Governmental Action plan on Protection of Human rights in Georgia (2014-2015 years)", including:

- Legal guarantees for protection of religious groups from discrimination;
- Prevention of crimes motivated by religious hatred / intolerance and effective investigation;
- Strengthen the principle of secularism in the public service;
- Compensation of damages suffered by religious organizations;
- Establishment of principles of religious equality in the education system;
- Raising of awareness.

In 2016, Agency offered following key goals, objectives and activities to the Government's Human Rights Secretariat, in agreement with various institutions, under "the Governmental Action plan on Protection of Human rights in Georgia (2016-2017 years)" framework:

- Raise of awareness on issues of secularism and religious neutrality for public servants;
- Monitoring of the principle of secularism and violations of religious neutrality in public services;
- Raise public awareness in direction of religious tolerance;

- Organizing qualified trainings for employees of Ministry of Interior and Prosecutor's Office, on freedom of religion and protection of equality, with involvement of international organizations and the Ombudsman's office;
- Prevention of crimes motivated by religious intolerance and effective investigation of crimes and offenses motivated by religious hatred. Operation of detailed statistics by Ministry of Interior and Prosecutor's office;
- Initiation of standards for protection of religious neutrality in public services, in accordance of which standards would be served in the ethical codes of individual institutions;
- Prevention and response monitoring on crimes based on Religious intolerance, the review and improvement of legislation;
- Training of relevant employees of Ministry of the Interior and Prosecutor's Office for raising the qualification in a scope of investigation of crimes committed on grounds of the religious intolerance, violence and discrimination based on religion or belief;
- Ensuring expression of individual and collective rights protected by freedom of religion or belief;
- Review and refinement of relevant legislation for full enjoyment of individual rights protected by the freedom of religion or belief;
- Review, and if necessary refinement, of the relevant legislation for unimpeded implementation of activities of religious organizations;
- Partial compensation of damage caused by Soviet totalitarian regime to religious associations;
- Equalization of tax regulations, according to which different regulations apply to religious associations other than the Orthodox Church;

- Determination of the historical (denominational) owner of religious-cult buildings and their transfer. Address of religious buildings' property disputes in a swift, transparent and fair mode;
- Restoration and maintenance of the buildings with historical and cultural heritage status, based only on needs of that monument;
- In criteria of textbook approval, reflect the demands concerning protection of students' diversity, according to: race, color, language, sex, religion, political or other opinion, national, ethnic or social origin, property or social status or place of residence, etc.;
- In a programs for professional development of teachers to be included professional development topics on interdenominational / intercultural education;
- In a standards of School Principal to be reflected a requirement of knowledge of diversity management and possession of intercultural education;
- Providing monitoring on implementation of secularism and religious equality in public and private schools, within the process of teachings;
- Training / retraining of employees of Ministry of Internal Affairs on issues concerning freedom of religion or belief;
- Ensuring timely and effective investigation of appropriate crimes by the Divisions of the Central Criminal Department;
- Identification, protection and development of immaterial and material cultural values of national minorities populated in Georgia.

On the current stage, around the draft of action plan towards protection of religious minorities, discussion is in progress within the workshop meetings, on results of which the Action Plan 2016-2017 will be formed.

ANEX - REPORT OF THE ADMINISTRATIVE OFFICE 2015

In 2015, 57 (fifty-seven) contracts for administrative expenses were signed, including 5 (five) contracts under consolidated tender (on purchase of fuel, laptop, PC, printing papers and cell phone service), 8 (eight) contracts under simplified tender and 44 (forty-four) contracts under simplified purchase.

The electronic declarations are submitted on a monthly basis in accordance with the deadlines set by the legislation in force.

On a quarterly basis the reports on the fulfilment of the budget are submitted to the Ministry of Finance both electronically and in writing.

At the State Procurement Agency at the SPA as well as at CMR there is an electronically uploaded plan (EPLAN) including all the contracts and all the documents confirming the contract costs.

There were implemented 8 (eight) simplified electronic tenders. The technical documentation, relevant protocols and contracts have been uploaded within the period established by the law.

There are 57 (fifty-seven) administrative contracts and 4 (four) contracts signed with different religious representatives (LEPL Administration of Muslims of all Georgia, LEPL Georgian Jews Union, LEPL Diocese of the Armenian Apostolic Orthodox Holy Church in Georgia and LEPL Apostolic Administration of the Caucasus) registered at the State Treasury Service.

LEPL the State Agency for Religious Issues

Information on the signed contracts and on the fulfilment of the contracts

Number of	Date of	Identificatio	Name of the organization	purpose	Purchase type	CRV code	CMR and SPA	Contract amount	payment
1	30.12.2014	204976302	"Lukoil Georgia" Ltd.	Purchase of fuel	Consolidated tender	09100000	CMR140200 770	15072.00	7852.27
2	05.01.2015	203862622	LEPL "Legislative Herald of Georgia"	Electronic service of normative acts	Simplified purchase	72300000	CMR150005 286	576.00	576.00
3	05.01.2015	203836233	"Georgian Post" Ltd.	Postal service	Simplified purchase	641000	CMR150011 924	6000.00	1350.00
4	06.01.2015	204566978	"Silknet" joint- stock company	Cable TV	Simplified purchase	922000	CMR150016 279	1042.74	1042.74
5	06.01.2015	202164736	"Margaliti Limited" Ltd.	Electronic service	Simplified purchase	795000	CMR150009 694	250.00	250.00
6	06.01.2015	205075014	"Akhali Ambebi" Ltd	Information service	Simplified purchase	924000	CMR150012 648	4885.20	4885.20
7	14.01.2015	204447544	"IPM Research" Ltd	Media monitoring	Simplified purchase	723000	CMR150017 451	4400.00	4400.00
8	26.01.2015	205159718	"Universal Intralogistics" Ltd	locker	Simplified purchase	444000	CMR150027 192	550.00	550.00

9	26.01.2015	202192509	"Georgina" Ltd.	Purchase of safes	Simplified purchase	444000	CMR1500	3570	3570
10	27.01.2015	205080785	"Geo print" Ltd.	Polygraph calendars	Simplified purchase	798000	SPA1500010 81	3299.00	3299.00
11	28.01.2015	404888528	"IDS Borjomi Tbilisi" Ltd	Soft drinks	Simplified purchase	159000	CMR150032 287	1200.00	1191.00
12	28.01.2015	204436511	"Photo World" Ltd.	Picture frames and photo printing	Simplified purchase	392000	CMR150033 139	871.00	871.00
13	30.01.2015	404873614	"GEOSM Company" Ltd.	Purchase of Extension cords	Simplified purchase	312000	CMR150046 356	125.10	125.10
14	30.01.2015	203841940	"Geocell" Ltd	Mobile Telephone Service	Consolidated tender	64200000	CMR150046 364	6 000.00	4617.20
15	30.01.2015	404858631	Insurance company "ARDI Group" Ltd.	Motor insurance	Simplified purchase	66514110	CMR140121 452	2 877.40	2 877.40
16	03.02.2015	205294705	"My Mobile +" Ltd.	Technical service	Simplified purchase	50300000	CMR150048 657	800.00	800.00
17	03.02.2015	404873614	"Company GEOSM" Ltd.	Purchase of folders	Simplified purchase	22800000	CMR150052 492	2 320.00	2 320.00
18	10.02.2015	206343991	"Goodwill" Ltd.	Food products	Simplified purchase	15800000	CMR150056 575	1 100.00	1091.26
19	10.02.2015	401976858	"Royal Coffee" Ltd.	Food products	Simplified purchase	1580000	CMR150052 499	700.00	698.93

20	10.02.2015	404873614	"GEOSM Company" Ltd.	Price of Invitation cards	Simplified purchase	22300000	CMR150052 517	95.00	95.00
21	18.02.2015	203838277	"MBS" Ltd.	System cleaning and cartridge refilling	Simplified purchase	50300000	CMR150058 025	97.00	97.00
22	18.02.2015	01024011170	I/E Lali Kereselidze	Translation service	Simplified purchase	79500000	CMR150060 812	439.42	439.42
23	23.02.2015	01019028945	Levan Markozashvili	Photo and video shooting	Simplified purchase	92100000	CMR150059 224	625.00	625.00
24	23.02.2015	203842333	"GMT Hotels (Courtyard Marriott)" Ltd.	Official meeting	Simplified purchase	55100000	CMR150059 936	6 029.80	6 029.80
25	01.04.2015	01013024514	I/E Niko Jashiashvili	Car wash	Simplified purchase	50100000	CMR150079 787	864.00	524.00
26	06.04.2015	204872575	"Format" Ltd.	Stationery	Simplified electronic tender	30100000	spa 150009513	2 111.40	2 111.40
27	08.04.2015	204435511	"Photo World" Ltd.	Picture frames	Simplified purchase	39200000	CMR150082 498	650.00	650.00
28	15.04.2015	401999432	"Force" Ltd.	Purchase of cartridges	Simplified electronic tender	30200000	spa 150009514	4 799.00	4 799.00
29	15.04.2015	205259762	"GNG" Ltd.	Business cards	Simplified electronic tender	79800000	spa 150010116	450.00	180.00
30	15.04.2015	206050066	"GTV" Ltd.	Computer accessories	Simplified electronic tender	30100000	spa 150009525	344.00	344.00

31	16.04.2015	1019065408	I/E Zviad Vashakmadze	Purchase of T-shirts and caps	Simplified purchase	18300000;	CMR150084 626	600.00	600.00
32	05.05.2015	206176109	"Color Park" Ltd.	Book printing	Simplified electronic tender	79800000	spa 150011786	1 820.00	1 820.00
33	21.05.2015	416308374	"Translate Service" Ltd.	Translation service	Simplified purchase	795000000	CMR150104 614	360.00	360.00
34	03.06.2015	203868635	"Décor" Ltd.	Purchase of printing paper	Consolidated tender	30197630	CMR150108 260	1 147.50	1 147.50
35	08.06.2015	11380691	"ALTA" Ltd.	Purchase of Laptop	Consolidated tender	30213100		759.00	759.00
36	08.06.2015	211380691	"ALTA" Ltd.	Purchase of PC	Consolidated tender	30213300		1 555.38	1 555.38
37	01.07.2015	202164736	"Margaliti Limited" Ltd.	Electronic service	Simplified purchase	79500000	CMR150124 978	250.00	250.00
38	30.07.2015	406075063	"Tamari Tour" Ltd	Transportation	Simplified purchase	60100000	CMR150141 610	375.00	375.00
39	10.08.2015	1017043973	I/E Nino Peikrishvili	Purchase of bouquet	Simplified purchase	60100000	CMR150150 981	270.00	270.00
40	12.08.2015	406075063	"Tamari Tour" Ltd.	Transportation	Simplified purchase	60100000	CMR150151 109	1 100.00	1 100.00
41	31.08.2015	405096006	"Geocem" Ltd.	Purchase of folders	Simplified purchase	22800000	CMR150154 857	200.00	200.00

42	07.09.2015	404429506	"Favorite Digital" Ltd.	Price of Invitation cards	Simplified purchase	22300000	CMR150158 383	80.00	80.00
43	08.09.2015	208194292	"MATI" Ltd.	Picture frames	Simplified purchase	39200000	CMR150159 225	250.00	250.00
44	10.09.2015	205035148	"CSN Caucasia" Ltd.	Simultaneous interpreting	Simplified purchase	795400000	CMR150159 378	850.00	850.00
45	15.09.2015	406108590	"Edelvais" Ltd.	Event management	Simplified purchase	00000662	CMR150163 302	1 035.00	1 035.00
46	13.10.2015	405036848	"Matsne-print" Ltd.	Printing service	Simplified electronic tender	79800000	spa SPA1500265	12 400.00	12.400.00
47	13.11.2015	204567922	"Harmony Events" Ltd.	Event management	Simplified purchase	79900000	CMR150196 621	350.00	350.00
48	25.11.2015	1008055297	N/P Irine Oragvelidze	Purchase of sketch	Simplified purchase	22300000	CMR150203 044	4 600.00	4 600.00
49	26.11.2015	208194292	"Mati" Ltd.	Picture frames	Simplified purchase	39200000	CMR150204 153	250.00	250.00
50	30.11.2015	404863411	"Idea" Ltd.	Purchase of cartridges	Simplified electronic tender	30100000	SPA1500305 26	2 549.00	2 549.00
51	10.12.2015	405096006	"Geosem" Ltd.	Purchase of folders	Simplified purchase	22800000	CMR150210 974	1 285.33	1 285.33
52	10.12.2015	405096007	Geosem" Ltd.	Purchase of kettles	Simplified purchase	39700000	CMR150210 978	305.55	305.55

53	10.12.2015	405096008	Geosem" Ltd.	Purchase of clocks	Simplified purchase	39200000	CMR150210 989	375.00	375.00
54	10.12.2015	205065445	"Optima" Ltd.	Purchase of gift bags	Simplified purchase	18900000	CMR150210 996	1 725.00	1 725.00
55	10.12.2015	205065445	"Optima" Ltd.	Purchase of brand cups and clocks	Simplified purchase	39200000	CMR150210 998	650.00	650.00
56	15.12.2015	405096008	Geosem" Ltd.	Purchase of notebooks	Simplified purchase	30100000	CMR150215 055	600.00	600.00
	total							108 184.82	94 303. 48

LEPL the State Agency for Religious Issues Information on the contracts signed with religious confessions and on the fulfilment of the contracts

	Name of the organization	Identification number	Number of Contract	Date of contract	Contract amount	transferred
1	LEPL Administration of Muslims of all Georgia	401960794	1/2015	27.03.2015	2 200 000	2 200 000
2	LEPL Georgian Jews Union	404411310	2/2015	06.04.2015	300 000	300 000
3	LEPL Diocese of the Armenian Apostolic Orthodox Holy Church in Georgia	404418803	3/2015	28.04.2015	600 000	600 000
4	LEPL Apostolic Administration of the Caucasus	404408342	4/2015	03.07.2015	400 000	400 000
		total			3 500 000	3 500 000

At the State Treasury Service in order to implement transfers there were assumed 299 obligations and 935 payment orders were prepared.

Wage statements and business trip calculations have been prepared both within the country and abroad.

Business trips abroad, 2015

Number of order	Date of issuing order	Country	City	Period
4/1	05/03/2015	Armenia	Yerevan	8/03/2015-12/03/2015
9/1	17/04/2015	France	Paris	20/04/2015-25/04/2015
18/1	01/07/2015	Bulgaria	Sofia	06/07/2015-10/07/2015
19/1	03/07/2015	Germany	Berlin	05/07/2015-12/07/2015
42/1	19/10/2015	Lithuania	Vilnius	25.10.2015-28.10.2015
46/1	06.11.2015	Switzerland	Geneva	09.11.2015-13.112015

Actual expense of business trips abroad amounted to GEL 41 789 (forty-one thousand seven hundred eighty-nine).

Business trips within the country, 2015

Number of order	Date of issuing order	C country	City	Period
1/1	05.01.2015	Georgia	Batumi	05.01.2015
2/1	13.01.2015	Georgia	Batumi	13.01.2015-1401.2015
3/1	27/02/2015	Georgia	Batumi	27/02/2015-28/02/2015
5/1	05/03/2015	Georgia	Batumi	10/03/2015-11/03/2015
6/1	05/03/2015	Georgia	Batumi	05/03/2015-06/03/2015
8/1	15/04/2015	Georgia	Gori	16.04.2015
10/1	17/04/2015	Georgia	Batumi	17/04/2015-18/04/2015
11/1	05/05/2015	Georgia	Pankisi	06.05.2015
13/1	22/05/2015	Georgia	Adigeni	23.05.2015
15/1	16.06.2015	Georgia	Ninotsminda	16.06.2015
16/1	17/06/2015	Georgia	Akhaltsikhe-Batumi	17/06.2015-19/06/2015
16/1	17/06/2015	Georgia	Akhaltsikhe-Batumi	17/06.2015-19/06/2015

18/1	26/26/2015	T .		24.04.2015
17/1	26/06/2015	Georgia	Akhaltsikhe	26.06.2015
24/1	31/07/2015	Georgia	Pankisi Gorge	01.08.2015
28/1	12/08/2015	Georgia	Adjara	13/08/2015-16/08/2015
30/1	18/08/2015	Georgia	Adigeni	19.08.2015
31/1	21/08/2015	Georgia	Adjara	22/08/2015-26/08/2015
33/1	01/09/2015	Georgia	Oni	02.09.2015
37/1	24/09/2015	Georgia	Martvili	25.09.2015
38/1	01/10/2015	Georgia	Kvareli	01.10.2015
39/1	02/10/2015	Georgia	Batumi	04/10/2015-06/10/2015
40/1	15/10/2015	Georgia	Batumi	18/10/2015-19/10/2015
41/1	15/10/2015	Georgia	Batumi	16/10/2015-19/10/2015
43/1	21/10/2015	Georgia	Pankisi	21.10.2015
45/1	05/11/2015	Georgia	Kvareli	08.11.2015
47/1	11/11/2015	Georgia	Adigeni	11.11.2015
50/1	18/11/2015	Georgia	Akhaltsikhe	19.11.2015
59/1	10/12/2015	Georgia	Batumi	10.12.2015-11.12.2015
63/1	16/12/2015	Georgia	Kutaisi	17.12.2015

Actual expense of business trips within the country amounted to GEL 8115 (eight thousand one hundred fifteen).

The budget of the State Agency for Religious Issues Information about the financial situation in 2015

		Plan for 2015	Payment	The percentage of the payment plan			
55 00	55 00 LEPL State Agency for Religious Issues						
	Summary	4 200 000.00	4 196 589.83	99.92%			
2	Expenses	4 190 600.00	4 187 275.45	99.92%			
2.1	Wage	524 400.00	524 395.00	100.00%			
2.2	Goods and services	160 000.00	156 706.05	97.94%			
2.5	Subsidies	3 500 000.00	3 500 000.00	100.00%			

2.7	Social maintenance	3 300.00	3 297.00	99.91%
2.8		2 900.00	2 877.40	99.22%
	Other expenses			
3.1	Increase of non-financial assets	9 400.00	9 314.38	99.09%
55 01	Administra	tion of the LEPL State	Agency for Religious Issues	
00	Summary	700 000.00	696 589.83	99.51%
2	Expenses	690 600.00	687 275.45	99.52%
2.1	Wage	524 400.00	524 395.00	100.00%
2.2	Goods and services	160 000.00	156 706.05	97.94%
2.2.1	Wage of supernumerary employees		20 587.37	
2.2.10	Other Goods and services		19 557.92	
2.2.10.14	Other expenses incurred for Other Goods and services		11 378.70	
2.2.10.6	Organizational expenses of sessions, conferences, congresses, seminars and other meetings		6 029.80	
2.2.10.7	Expenses of advisory, notary, translator's and translation service		2 149.42	
2.2.2	Business trip		49 904.16	
2.2.2.1	Business trip within the country		8 115.00	
2.2.2.2	Business trip abroad		41 789.16	
2.2.3	Office expenses		47 131.83	
2.2.3.1	Purchase of stationery, writing- drawing paper, account forms, bulletins, stationery books and other similar materials		7 636.83	
2.2.3.10	Communication expenses		6 586.95	
2.2.3.11	Postal service expenses		1 350.00	
2.2.3.3	purchase of normative acts, reference and special literature, magazines and newspapers and publishing and typographical (secondary activities) expenses for the same purpose		18 545.00	
2.2.3.4	purchase of low-cost office equipment and expenses of installation/dismantlement		7 804.40	
2.2.3.4.11	Other expenses connected to the purchase, installation and		359.40	

	dismantlement of low-cost office equipment			
2.2.3.4.5	Purchase and refilling of cartridges		7 445.00	
2.2.3.5	Purchase of office inventory and expense of installation		5 083.55	
2.2.3.5.3	Expenses connected to the purchase and installation of other low-cost office inventory		5 083.55	
2.2.3.6	Expenses connected to the purchase of the office articles and materials		125.10	
2.2.4	Representative expenses		8 311.19	
2.2.7	Expenses connected to the purchase of upholstered inventory, uniform and personal hygiene items		600.00	
2.2.8	Expenses connected to the operation and maintenance of transport, technical equipment and tools		10 613.58	
2.2.8.1	Expenses connected to the purchase of fuel/lubricant materials		8 680.71	
2.2.8.3	Operation, maintenance and spare parts purchasing costs		1 932.87	
2.7	Social maintenance	3 300.00	3 297.00	99.91%
2.7.3	Employer's social assistance		3 297.00	
2.7.3.1	Employer's social assistance in monetary form		3 297.00	
2.8	Other expenses	2 900.00	2 877.40	99.22%
2.8.2	Various expenses		2 877.40	
2.8.2.1	Various current expenses		2 877.40	
2.8.2.1.4	Vehicle insurance costs		2 877.40	
31	Increase of non-financial assets	9 400.00	9 314.38	99.09%
31.1	Primary assets		9 314.38	
31.1.2	Machinery installations and inventory		9 314.38	
31.1.2.2	Other machinery installations and inventory		9 314.38	

31.1.2.2.18	Painting, sculpture, other artworks, antiques and expensive collections		4 600.00	
31.1.2.2.20	Other machinery installations and inventory that are not classified		2 400.00	
31.1.2.2.3	PCs		2 314.38	
55 02	Financing of religious communities			
2	Expenses	3 500 000.00	3 500 000.00	100.00%
2.5	Subsidies	3 500 000.00	3 500 000.00	100.00%

Title	Plan	Reception	% ratio
Administration	700 000	6 96 590	99.51 %
Financing of religious communities	3 500 000	3 500 000	100.00%
	4 200 000	4 196 590	

Inventory of property and obligations was made. Accrued depreciation on fixed assets. 2015 annual balance sheet has been drawn up.

Correspondence	Quantity	
Incoming correspondence	5 94	
Outgoing correspondence	5 86	
Personnel orders	8 1	
Business trip/ leave of absence order	64	
Organizational order	5 8	
Internal memorandum	1 71	