Europe at a Crossroads: Governance, Business, and Policy Transformation in a Changing Global Economy. Proceedings of the International Conference EU-PAIR 2026

DOI:10.47743/eu-pair.2026-1-8

EU FINANCING OF RELIGIOUS INSTITUTIONS IN THE DIGITAL TRANSITION: GOVERNANCE, ACCOUNTABILITY, AND POLICY COHERENCE

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Abstract
Religious organisations in Romania, Bulgaria, and Greece can access EU public funding through instruments including the European Regional Development Fund (ERDF), European Social Fund Plus (ESF+), and cultural-heritage aid, subject to the same eligibility, selection, and accountability rules as other beneficiaries. The article examines how such access is structured and monitored within an increasingly digital funding environment. While Article 17 TFEU protects the national status of churches and religious associations, it creates no entitlement to EU funding; the analysis therefore distinguishes religious identity from the activities receiving support. Combining analysis of the EU legal and financial framework with the digital infrastructure through which funding is implemented—including the Financial Transparency System, Kohesio, the Funding & Tenders Portal, electronic data exchange, and eForms-based procurement—the paper focuses on three parts: the legal and institutional conditions governing access across the three countries; the difficulties of tracing funding to religious beneficiaries across diverse national legal forms and terminology; and the implications of digitalisation, which increasingly makes beneficiaries data-producing entities throughout the funding cycle.
Keywords: *EU public financing; religious institutions; digitalization; structural funds; digital governance; church–state relations; ESF+; ERDF.*
JEL Classification: H50; H83; K19; O35; Z12.

1. INTRODUCTION

Public funding of religious organizations constitutes a distinctive area of European governance, being positioned at the junction of Member States' autonomy in regulating relations (between the state and religious denominations) and the obligation to protect the financial interests of the European Union. This issue acquires an additional dimension in the context of the digital transition, as the management of European funds increasingly relies on electronic data exchange, information systems for management and control, the digital publication of information on beneficiaries, and risk analysis tools.

The legal starting point is Article 17 of the Treaty on the Functioning of the European Union (TFEU). It provides that the Union respects and does not prejudice the status enjoyed under national law, by churches and religious associations or communities in the Member States. The Article extends the same protection to philosophical and non-confessional organizations and establishes that the Union shall maintain an open, transparent and regular dialogue with these churches and organizations (European Union, 2016).

Article 17 TFEU does not automatically reserve all matters concerning religion to national competence. This interpretation helps distinguish the protection of national church–state arrangements from the application of EU law in areas falling within Union competence (Colombo, 2020).

Through cohesion policy and other relevant budgetary programmes, the European Union does not establish a general system intended to finance religious denominations as such. Instead, a religious organization may enter the EU funding framework where both the entity and the proposed project satisfy the legal and administrative requirements applicable to a specific funding instrument. In the case of European funds, the relevant question is therefore not merely whether the beneficiary is a religious organization/ institution, but rather for which activity it applies for or receives funding, under which financial instrument, and subject to which legal and administrative conditions.

Across European countries, religious organisations may have different legal statuses, including those of public-law entities or non-profit organisations. These distinctions influence their institutional relationships with public authorities and provide an important legal context for examining public funding arrangements (Dima, 2007).

At the country level, religious entities are part of the financial system, defined as an ensemble of the financial institutions, in a large sense, that are financed through public or private funds (Firtescu, 2010).

2. THE CHALLENGE OF IDENTIFYING FUNDING AWARDED TO RELIGIOUS ORGANISATIONS

The difficulty is primarily compounded by the legal structure of beneficiaries. An entity associated with a religious denomination may appear as

a church, parish, diocese, monastery, foundation, association, educational institution, or charitable organization. This gives rise to an important distinction between the legal identification of the beneficiary and its functional classification.

The issue becomes even more significant in a comparative analysis of Romania, Bulgaria, and Greece, where the terminology, legal structures, and institutional are not identical. A search based exclusively on terms such as “church”, “parish”, or “monastery”, together with their national equivalents, could either omit relevant entities or, conversely, include organizations that do not correspond to the intended selection criteria.

Therefore, the assessment of funding awarded to religious organisations requires the individual identification of each beneficiary and the correlation of that beneficiary with the project, the financial instrument, and the funded activity. This limitation in the availability and structure of data constitutes, in itself, an issue of governance and transparency.

For funds managed directly by the European Commission, the Financial Transparency System (FTS) publishes information on funding recipients. The system enables the identification of the beneficiary, its location, the purpose of the expenditure, the amount and type of funding, the responsible department, and the relevant budget line. Data concerning funding paid directly by the Commission have been available through the FTS since 2007 (European Commission, 2026e).

The information architecture differs for funds implemented under shared management. In this case, Member States and managing authorities bear direct responsibility for programme administration and for publishing information relating to beneficiaries. Regulation (EU) 2021/1060, which lays down the common provisions governing cohesion policy funds and other funds, establishes explicit obligations regarding visibility, transparency, and communication.

More precisely, Article 49 — titled ‘Responsibilities of the managing authority’ (Title IV, Chapter III, Section II of Regulation (EU) 2021/1060) — requires under paragraph (3) that the managing authority make the list of operations selected for support publicly available on the programme website, in at least one official language of the Union, and update that list at least every four months; Article 50 imposes complementary visibility obligations directly on the beneficiary. This is the specific mechanism through which an individual religious beneficiary's operation becomes traceable in an open, regularly updated format, and it is distinct from the beneficial-owner reporting obligation under Article 69, which is not itself a public-facing publication requirement.

For a religious beneficiary, effective traceability requires connecting the beneficiary, programme, project, funding amount, expenditure, procurement

procedures, results, and control records. The usefulness of this chain depends on consistent identifiers and accessible information across the relevant systems.

The European Commission currently provides several digital instruments for the publication of budgetary information. In addition to the FTS, European transparency platforms include Kohesio, which provides information on projects and beneficiaries under cohesion policy implemented through shared management, and Cohesion Data, which provides data on programme financing and achievements (European Commission, 2026h).

Earlier research on open-government information strategies for Structural Funds offers a useful point of comparison for assessing the public availability and reuse of cohesion-policy data (Reggi and Ricci, 2011).

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The availability of information on EU Structural Funds through online platforms does not necessarily ensure effective transparency. Differences in the accessibility, organisation and usability of published data can limit public scrutiny of funding allocation and implementation (Reggi and Ricci, 2011).

The distinctive feature of these beneficiaries lies elsewhere: in their institutional identification and in the relationship between national legal autonomy and European financial accountability.

The second function attributed to public finance (public budgets), the control function, refers to the exercise, through public finance, of financial control over the conduct and outcomes of various economic and social activities. For this purpose, the sound administration of financial resources requires an accurate record of how resources are generated, transferred and used, as well as of their consumption and the resulting outcomes (Oprea, 2011).

In this respect, digitalization should be analyzed through four distinct functions:

1. Identification entails establishing precisely the legal entity receiving the funding and, where relevant for control purposes, its beneficial owner.
2. Traceability entails the ability to follow the relationship between the source of funding, the project, contracts, payments, expenditure, and results.
3. Verification entails the ability to compare information from different systems in order to identify irregularities, conflicts of interest, or double funding.

4. Accountability entails the existence of institutions capable of using this information and applying corrective measures when irregularities are identified.

Digital beneficiary accountability is defined as the capacity of the legal, administrative, and information framework as a whole to identify the beneficiary of funding, trace the use of resources, correlate relevant data, and enable verification and the attribution of responsibility for the use of funds.

In Romania, religious denominations were recognised as entities of public utility and could receive public funding. This provides institutional context for examining the relationship between religious organisations and public authorities (Stan and Turcescu, 2011).

Romania, Bulgaria, and Greece provide a relevant framework for examining this issue because all three are Member States of the European Union and participate in the European funding system, while their legal relationships between the state and religious organizations display important specificities.

In Romania, the legal framework is built on the principles of religious freedom, the autonomy of religious denominations, and cooperation between the state and religious institutions. Law No 489/2006 on Religious Freedom and the General Status of Religious Denominations regulates recognized religious denominations as well as religious associations and groups. Religious denominations are legal entities of public utility and are organized autonomously in accordance with their own statutes or canonical codes and the applicable legislation. The Law also provides for various forms of public support.

Andreescu (2007) examines the expansion of Orthodox places of worship in post-communist Romania, paying particular attention to church construction within state institutions, funding arrangements, and the relevant legal framework. His analysis highlights the importance of examining the relationship between religious organisations and public authorities when assessing the governance of religious infrastructure.

Voicu (2019) examines the relationship between the expansion of places of worship and church attendance in post-communist Romania. Her study suggests that the growth of religious infrastructure has facilitated access to religious services and supported the development of parish communities, illustrating the broader social relevance of investments in religious facilities.

These studies provide background context rather than evidence of EU funding received by individual beneficiaries.

In Bulgaria, Article 13 of the Constitution simultaneously establishes three relevant elements: freedom of religion, the separation of religious institutions from the state, and the recognition of Eastern Orthodox Christianity as the traditional religion of the Republic of Bulgaria. This model therefore combines institutional separation with the constitutional recognition of a specific religious tradition (Republic of Bulgaria, 1991).

In Bulgaria, the 2002 Denominations Act reflects the tension between religious pluralism and the legally recognised position of the Bulgarian Orthodox Church. This institutional arrangement illustrates the particularities of the Bulgarian model of church–state relations (Petkoff, 2005).

Also, in Bulgaria, the legal status of religious organisations reflects a particular balance between religious pluralism and the traditional position of the Bulgarian Orthodox Church. As Petkoff (2005) explains, the 2002 Denominations Act combines the constitutional principle of separation between religion and the state with a distinctive legal recognition of the majority church. This institutional framework is relevant to understanding the differences in the legal status and governance of religious organisations across the countries examined.

Greece presents a distinct configuration. Article 3 of the Greek Constitution establishes the Eastern Orthodox Church of Christ as the "prevailing religion", while Article 13 guarantees freedom of religious conscience and the freedom of known religions. The Constitution also separately regulates the status of Mount Athos under Article 105 (Hellenic Republic, 1975/2019).

The differences among the three Member States are relevant to the governance of European funds because beneficiaries do not exist in a European legal vacuum. Legal entities applying for or receiving funding are established and operate in accordance with national law, while the use of European resources simultaneously triggers the requirements of the relevant programmes and EU law.

This overlap creates a two-level governance structure: the beneficiary's autonomy and legal status are largely determined at the national level, while accountability for the use of European funds is subject to common Union rules and national implementation and control mechanisms.

The amount of own revenues in local budgets determines the capacity to undertake local public expenditure and, at the same time, reflects the degree of autonomy through the relationship between own revenues, transfers of funds from the state for balancing local budgets, and borrowing (Cigu, 2011).

3. LEGAL AND FINANCIAL FRAMEWORK FOR RELIGIOUS ORGANISATIONS' ACCESS TO EUROPEAN UNION FUNDS

Among the cohesion policy funds, the European Regional Development Fund (ERDF) provides some of the clearest avenues through which a religious entity may participate in European projects, particularly where it manages cultural heritage, provides services with a social function, or owns infrastructure that falls within the programme's objectives. Regulation (EU) 2021/1058 provides that the ERDF contributes to reducing disparities between the levels of development of the various regions and supports specific objectives structured around cohesion policy priorities. For the purposes of analyzing religious

organizations, the objectives relating to culture, heritage, and social inclusion are particularly relevant.

Under Policy Objective 4 – "a more social and inclusive Europe" – the Regulation allows interventions concerning social infrastructure, access to education and training, the inclusion of marginalized groups, social and healthcare services, and enhancing the role of culture and sustainable tourism in economic development, social inclusion, and social innovation. Policy Objective 5 provides for integrated local and territorial development, culture, natural heritage, and sustainable tourism.

Furthermore, Recital 26 of Regulation (EU) 2021/1058 specifies that investments in cultural and creative industries, cultural services, and cultural heritage sites may be financed under the various policy objectives, provided that the investment contributes to the specific objective concerned and falls within the scope of ERDF support.

This provision is particularly relevant to religious heritage. A church, monastery, or other property serving a religious function may simultaneously possess cultural heritage value. From the perspective of ERDF funding, however, the existence of a religious function does not in itself constitute sufficient grounds for funding. The component to be financed must be linked to heritage, culture, local development, economic efficiency, or another eligible objective.

Accordingly, two situations should not be conflated:

- the restoration of a religious monument for the purpose of preserving and enhancing cultural heritage may fall within an eligible area of funding;
- the financing of religious worship as such does not follow from the ERDF provisions concerning cultural heritage.

A second relevant avenue is the European Social Fund Plus (ESF+). Regulation (EU) 2021/1057 establishes as its general objectives support for employment, social protection, education, skills, and inclusive and cohesive societies. The Fund focuses on investment in people and systems rather than in religious infrastructure.

Article 4 of the Regulation includes among its specific objectives the promotion of active inclusion, the socio-economic integration of marginalized communities, access to quality services, the integration of people at risk of poverty or social exclusion, and the combating of material deprivation.

These objectives may intersect with the activities of religious establishments providing social, charitable, educational, or community services. Once again, eligibility derives from the function of the project and the type of entity permitted under the relevant call for proposals, rather than from the organization's confessional character. The ESF+ Regulation explicitly assigns a role to civil society. Article 9 requires Member States to ensure the meaningful

participation of social partners and civil society administrations in the implementation of employment, education, and social inclusion policies supported by the ESF+ strand under shared management. The ESF+ example illustrates particularly clearly the distinction between religious identity and funded function. An organization may have a religious identity while the activity receiving funding is exclusively social in nature: services for vulnerable people, the integration of marginalized groups, education, training, or the fight against poverty. The situation becomes more complex when a religious association engages in economic activities. In such cases, the funding may also require an assessment under Articles 107 and 108 TFEU concerning State aid.

This distinction is particularly important in the field of cultural heritage. The General Block Exemption Regulation — Regulation (EU) No 651/2014 — establishes, in Article 53, a specific regime for aid for culture and heritage conservation.

Article 53 allows, subject to the conditions laid down in the Regulation, aid for tangible cultural heritage, including movable and immovable heritage, monuments, historical sites, and buildings recognized as cultural heritage. Both certain forms of investment aid and certain forms of operating aid are eligible. About investment, the Regulation lists costs relating to the construction, upgrading, acquisition, conservation, or improvement of cultural infrastructure, subject to the conditions laid down therein. Projects undertaken by religious institutions must therefore be assessed along two distinct dimensions: eligibility for the European fund and, separately, their potential classification as State aid.

Cohesion policy funds are characterized by the principle of co-financing. Regulation (EU) 2021/1060 does not, however, establish a separate co-financing rate. Article 112 provides that the decision approving each programme establishes the co-financing rate and the maximum amount of support for each priority. For the "Investment for jobs and growth" goal, the Regulation establishes maximum rates that depend primarily on the category of region; in the current consolidated version, these rates reach up to 85% for less developed regions, 70% for transition regions, and 50% for more developed regions. Accordingly, the "national co-financing of a church", part of the national contribution to a European project may come from public funds, the beneficiary's own contribution, or other sources. The precise nature of the contribution is determined by the structure of the programme and the conditions of the call for proposals, rather than by Article 17 TFEU or merely by the beneficiary's religious status.

Local decision-makers may seek to avoid participating in the provision of local public goods, thus replacing local financing of public-good provision with central financing; such behavior can be avoided through the use of grants requiring beneficiary participation (Oprea, 2013).

Once selected for funding, a religious institution does not operate, in relation to European funds, outside the general accountability framework applicable to other beneficiaries. Regulation (EU) 2021/1060 assigns Member States responsibility for the legality and regularity of expenditure and requires the relevant authorities to prevent, detect, correct, and report irregularities, including fraud. Article 69 additionally provides for the collection of information on the beneficial owners of recipients of Union funding and for access to such information by the Commission, OLAF, and the European Court of Auditors.

The legal framework analyzed above can be summarized in Table 1.

Table 1. The Legal framework of Religious Institutions in the EU

Dimension	Applicable rule	Implications for religious institutions
Religious status	Art. 17 TFEU	Established and protected under national law; does not create an entitlement to funding
Beneficiary status	Art. 2, Regulation (EU) 2021/1060	May include public/private bodies and other entities; there is no separate category of "religious denomination"
Eligibility of expenditure	Art. 63, Regulation (EU) 2021/1060	Derives from EU rules, fund-specific rules, and national rules
Project selection	Art. 73, Regulation (EU) 2021/1060	Criteria must be transparent and non-discriminatory
Heritage/culture	Regulation (EU) 2021/1058	May allow projects relating to cultural heritage and local development
Inclusion/social dimension	Regulation (EU) 2021/1057	May allow social, educational, and inclusion activities
State aid	Arts. 107–108 TFEU; Case C-74/16; Regulation (EU) No 651/2014	Relevant where the activity is economic in nature The Court held that the tax exemption granted to the congregation for a building used partly for non-strictly-religious purposes may fall under Art. 107(1) TFEU to the extent those purposes are economic (Judgment of 27 June 2017, ECLI:EU:C:2017:496, operative part). For commentary, see A. Neffe, 'Congregación de Escuelas Pías Provincia Betania v Ayuntamiento de Getafe (Case C-74/16): Tax

Dimension	Applicable rule	Implications for religious institutions
		Exemption for Church Non-religious Activity as Unlawful State Aid', Oxford Journal of Law and Religion, 7(1) (2018), 143–152, DOI: 10.1093/ojlr/rwx064.
Co-financing	Art. 112, Regulation (EU) 2021/1060	Determined by the programme/priority and the category of region, rather than by the organisation's religious character
Transparency and control	Arts. 49 and 69, Regulation (EU) 2021/1060	The beneficiary becomes subject to the general system of publication, monitoring, and control

Source: author's own summarization based on EU legal framework

The current European framework can be reviewed through the following relationship: *national legal status + eligible activity + compatible programme + non-discriminatory selection + compliance with financial and State aid rules = legal possibility of obtaining European funding***.**

The analysis information about digital ecosystem funding is presented in the following.

4. RELIGIOUS ORGANISATIONS AS BENEFICIARIES IN THE DIGITAL ECOSYSTEM OF EU FUNDING

The digitalisation of European funding substantially changes the relationship between the beneficiary and the public authority. Accessing a European Union fund is no longer predominantly an administrative process based on physical documents and traditional correspondence, but rather a digital workflow that begins with identifying the funding opportunity and registering the applicant, and continues with the electronic submission of the application, exchanges of information with the managing authority, financial reporting, procurement procedures, monitoring of indicators, publication of project-related information and, where applicable, audit and control.

For religious organisations, this transformation has a twofold significance. On the one hand, digitalisation reduces some of the administrative costs associated with accessing funding and standardises interaction with public authorities. On the other hand, integration into electronic systems increases the traceability of the beneficiary's activities and generates a volume of data that can be used for transparency, verification, and risk identification. European funding thus creates what may be termed a *digital cycle of beneficiary accountability*, in which access to public resources is progressively accompanied by obligations relating to identification, documentation, reporting, and control.

The first level of digitalisation concerns access to information on funding opportunities. Under direct management, the European Commission uses the *Funding & Tenders Portal* as the main electronic gateway for identifying calls for proposals, registering organisations, and submitting proposals. The Commission specifies that, under direct management, applications for grants and procurement procedures are handled through this portal, with the process involving identification of the relevant call, creation of an account, registration of the institution, and electronic submission of the proposal (European Commission, 2026c). This infrastructure is neutral regarding religious identity. A faith-based organisation that satisfies the conditions of a call follows the same digital registration and submission process as any other comparable applicant. Under shared management, the system is decentralised. The Commission maintains a list of national single portals through which Member States publish information on available funding opportunities, eligible categories of applicants, targeted regions, budgets, and call deadlines. Bulgaria, Greece, and Romania have such national information points for the 2021–2027 programming period (European Commission, 2026d). Digital access does not, however, remove eligibility barriers. The online visibility of a call does not mean that every entity is entitled to apply for funding. The applicant's legal status, the scope of the project, its location, financial capacity, rights over the relevant infrastructure, and the other conditions laid down by the programme and the call remain decisive.

Within cohesion policy, the digitalisation of the administrative relationship is expressly embedded in Regulation (EU) 2021/1060. Article 69(8) establishes that exchanges of information between beneficiaries and the authorities responsible for programmes are to take place through electronic data exchange systems. The use of paper documents may be accepted exceptionally, at the beneficiary's explicit request, without removing the authority's obligation to record and store the data in the system (European Parliament and Council, 2021). For religious organisations, the consequence is significant: once a parish, diocese, faith-based foundation, or other entity becomes a cohesion policy beneficiary, its relationship with the managing authority is subject to the same electronic documentation and traceability mechanisms that apply to other beneficiaries. An important advantage of electronic systems is the possibility of reusing information that has already been provided. Under a traditional model, the beneficiary may be required to submit the same data repeatedly to several authorities. In an integrated system, information can be reused and verified without repeated resubmission of the same documents.

Annex XIV to Regulation (EU) 2021/1060 explicitly seeks to reduce repetitive exchanges of documents through automatic checks and the use of data already stored in the system. This mechanism may have a significant impact on small ones. A parish or local religious association may have substantially less

administrative capacity than a university, regional authority, or large company. Electronic standardisation can reduce some bureaucratic costs, but it may simultaneously create a new form of barrier: the beneficiary's digital capacity.

In the context of the digital transformation of public administration, competencies in the use and implementation of technological solutions are critical. Digitalisation enables improvements in operational efficiency, access to data, and transparency towards citizens (Bercu, 2024).

Effective access to funding therefore depends not only on legal and financial eligibility, but also on the organisation's capacity to manage electronic accounts, digital signatures, reporting platforms, structured forms, electronic financial documents, and digital procurement procedures.

For many European projects, obtaining funding represents only the beginning of the process. The funds must subsequently be used to procure works, goods, or services, which may trigger European and national public procurement rules depending on the beneficiary's status, the subject matter of the procurement, and the applicable legal conditions. The digitalisation of procurement is one of the most important components of financial accountability.

At EU level, *eForms* constitute the digital legislative standard for the publication of public procurement notices. These standardized forms, established by Commission Implementing Regulation (EU) 2019/1780, are used for the publication of notices in *Tenders Electronic Daily* and became mandatory in October 2023. The Commission regards eForms as a central component of the digital transformation of public procurement because the standardization of terminology and data facilitates the search, analysis, and transparency of information (European Commission, 2026g). The relevance to projects undertaken by religious institutions can be illustrated through a simple example. The restoration of a religious monument financed through the ERDF may involve the procurement of construction works, restoration works, or specialized services. Where public procurement rules apply to the beneficiary or to the operation concerned, the digital documentation of the procedure creates an additional information trail regarding how the resources were spent.

Empirical literature supports the relevance of this transformation. Khorana, Caram, and Rana (2024), in a study on public procurement transparency, find that electronic procurement systems are associated with higher levels of transparency, with the effect being influenced by the quality of infrastructure and institutions. More recent research also provides causal evidence regarding the effects of digitalisation. Digitalisation does not, however, automatically eliminate risks. Telles (2025) argues that the European e-procurement architecture has largely digitalised traditional procedures without fully exploiting the potential of structured data, so digitising as a procedure and the digital transformation of governance as different processes are emphasized.

Frigo and Mocetti (2026), using a difference-in-differences design that compares Italian local authorities required to adopt e-procurement from the beginning of 2024 with authorities that had already done so, find that the availability of information on contract awards increased by 4 to 7–8 percentage points and that the length of the awarding phase declined significantly, with the largest effects in authorities that were less transparent before the reform and in those with more qualified administrative staff (Frigo and Mocetti, 2026).

The value of this chain depends on informational continuity. If the beneficiary identifier changes across systems, procurement data cannot be linked to the project, or financial information is not available in a reusable format, the accountability chain is interrupted.

This dimension illustrates the organisation's information and communication resources – data, databases, information, communication networks, etc. – with the aim of assessing the risk of losing these sources of information or these channels of information distribution.

5. CONCLUSIONS

The analysis of the financial cycle highlights three different levels of digitalisation. The first is digitisation, namely the conversion of physical documents and procedures into electronic formats. The second process refers to the automation of calculations, verification, submission, information exchange, and data publication. The third is data-driven governance, in which information from different systems can be linked to assess performance and identify risks. Only at the third level begin to produce what may be described as digital accountability. The principal contribution to the funding of religious administration lies not merely in simplifying project submission, but the fundamental transformation is that the beneficiary becomes a data-producing entity throughout the entire funding cycle. This change has direct implications for the balance between autonomy and accountability. From this perspective, it becomes the mechanism through which the institutional diversity of beneficiaries can coexist with uniform standards of financial accountability.

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