

**Regulation**  
**on the Operation and Administration**  
**of the Hellenic Statistical Authority**  
**(ELSTAT)**

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the Operation and Administration of  
the Hellenic Statistical Authority (ELSTAT)**

THE HELLENIC STATISTICAL AUTHORITY (ELSTAT) HAS DECREED THIS REGULATION:

CHAPTER 1  
**COOPERATION BETWEEN ELSTAT AND THE OTHER AGENCIES OF THE  
HELLENIC STATISTICAL SYSTEM (ELSS)**

*Article 1*

**Issues pertaining to the cooperation between ELSTAT and the other ELSS agencies  
and the coordination of their activities**

1. ELSTAT cooperates with the other ELSS agencies and coordinates their activities pertaining to the development, production and dissemination of the official statistics of the Country, as well as to the implementation of the national quality assurance framework of statistics.
2. For the purposes of the cooperation and coordination stipulated in paragraph 1, ELSTAT may hold consultations, convene briefings and other meetings and sign memoranda of cooperation or other written agreements with the other ELSS agencies, as well as issue instructions and guidelines for them.
3. The memoranda of cooperation and the other written agreements signed by ELSTAT and the other ELSS agencies may arrange and specify, for each agency, all issues pertaining to the collection and provision of data, granting access to data, processing of statistical data, mode and deadlines of data transmission and data release and any other issue concerning the activities of the ELSS agencies related to the development, production and dissemination of statistics.
4. The instructions and guidelines of ELSTAT to the other ELSS agencies are either general instructions, which apply to all the agencies, or targeted instructions, which apply to a specific agency or a group of agencies.

*Article 2*

**Obligation of the ELSS agencies to comply with the instructions of ELSTAT**

1. The ELSS agencies are obliged to fulfill all of their commitments, which are specified in the memoranda of cooperation or other written agreements between them and ELSTAT. In addition, the ELSS agencies are obliged to follow the general or targeted instructions issued by ELSTAT pertaining to the provision of data for statistical purposes and the development, production and dissemination of statistics.
2. The ELSS agencies are obliged to see to the fact that their employees involved in statistics are fully informed and updated concerning the *UN Fundamental Principles of Official Statistics* and the *European Statistics Code of Practice* and to continuously ensure that they are aware of their obligations and of the obligations of their agencies laid down in the aforementioned texts. Those employees of the ELSS agencies who are involved in statistics must observe the rules of confidentiality laid down in Law 3832/2010, as in force, as well as in the Regulation on the Statistical Obligations of the ELSS Agencies. The staff is legally bound, with the care of the agen-

cies, through a written declaration, to observe the aforementioned rules and to fully meet its obligations pertaining to the handling of statistical data. ELSTAT shall provide the agencies with a standard template of the form to be used for this declaration.

### *Article 3*

#### **Procedures for the receipt, checking and return of data transmitted by the ELSS agencies to ELSTAT**

1. The ELSS agencies are obliged to provide ELSTAT with the data they have in their possession or the data they can produce and which are necessary for the production of the country's official statistics. The data are transmitted in compliance with the rules stipulated in the memoranda of cooperation or other written agreements between ELSTAT and the other agencies or in the relevant instructions of ELSTAT. More specifically, these rules set out the type of data, the level of analysis, the periodicity and the mode of transmission, as well as the deadlines for data transmission, always in compliance with: a) the requirements for the transmission of European statistics, as they are explicitly set out in the relevant European Regulations and Directives; and b) the requirements for the national statistics, as they are explicitly laid down by ELSTAT, in accordance with the principles and practices of the European Statistical System.
2. ELSTAT checks the data provided by ELSS agencies. ELSTAT and the agencies are in close cooperation in order to secure the quality, coverage and smooth transmission of the data. ELSTAT undertakes the responsibility to duly validate and check the transmitted data as regards their conformity to specified methodology, classifications and standards, as well as the total quality and consistency of the data. The ELSS agencies are obliged to provide ELSTAT with metadata and explanations, when requested by ELSTAT. ELSTAT shall keep standard records for the transmission of data and the quality controls.
3. The cooperation between ELSTAT and the other ELSS agencies pertaining to the specifications, transmission, monitoring and quality control of data is governed by transparent rules, procedures and practices. Any amendments made by ELSTAT to the transmitted data shall be fully documented and duly explained to the transmitting agency.

### *Article 4*

#### **Requirements for the certification of "official" statistics**

1. Official statistics must meet the requirements arising from the statistical principles of professional independence, impartiality, objectivity, reliability, statistical confidentiality and cost-effectiveness, as stipulated in Article 2 of the Regulation (EC) 223/2009, as in force.
2. In addition, official statistics must be fully in line with uniform standards and classifications, as well as with harmonized definitions and methods, as they are set out in the relevant European Regulations and implemented in the European Statistical System.
3. The agencies collecting data for the purpose of producing official statistics and the agencies producing official statistics must apply the criteria for the evaluation of the quality of data and, more specifically, the criteria of relevance, accuracy, timeliness, punctuality, accessibility, clarity, comparability and coherence, as they are laid down in Article 12 of the Regulation (EC) 223/2009, as in force.
4. In developing, producing and disseminating statistics, the ELSS agencies must implement the European Statistics Code of Practice, as in force.
5. Official statistics must meet the quality requirements set out in Article 7 of the Regulation on the Statistical Obligations of the ELSS Agencies.

## *Article 5*

### **Procedure for the certification of "official" statistics**

1. ELSTAT shall evaluate statistics with a view to certifying them as "official" statistics on the basis of the annual reports of the ELSS agencies, which are compiled and submitted in compliance with Article 6, paragraph 2, of the Regulation on the Statistical Obligations of the ELSS Agencies; the quality reports prepared and submitted in compliance with Article 7, paragraphs 2 and 3 of the aforementioned Regulation, and on the basis of its own observations regarding the quality, consistency and punctuality of the statistics produced. During the evaluation procedure, ELSTAT takes also into consideration, in particular, the frequency of previous errors and corrections, as well as the size and the frequency of previous revisions.
2. ELSTAT cooperates with the other ELSS agencies on all issues that concern the certification procedure. ELSTAT invites the involved agencies to briefing meetings and maintains close contact with them during the entire certification procedure, seeking explanations and clarifications and providing guidance and assistance.
3. The team assigned to carry out the certification procedure is appointed by the President of ELSTAT, who may invite external experts to participate in the procedure or for consulting purposes.
4. The certification procedure is completed when the certification team of ELSTAT drafts the Certification Report. This draft is presented to and discussed over with the agency involved, before the President's decision concerning the certification. The final Certification Report—on the basis of which the President will make a decision on the certification of the statistics as "official"—is posted on the website of ELSTAT.
5. The Council of the ELSS shall be duly informed on the progress of the certification of the official statistics, as well as on the Certification Reports.

## CHAPTER 2

### **CONDUCT OF CENSUSES, STATISTICAL SURVEYS AND STATISTICAL WORKS**

## *Article 6*

### **Bodies for the conduct of censuses, statistical surveys and statistical works**

1. For the preparation and conduct of every census, interim census, statistical survey and statistical work, ELSTAT, by decision of its President, can use, by compensating through piece-rate or hourly rate, both its staff, outside its working hours, and:
  - a) the staff of other Public Services, Legal Entities under Public Law, Local Government Organizations and State Enterprises and Organizations, beyond their compulsory daily work, without their work in ELSTAT being considered a second job falling under the limitations of Law 1256/1982;
  - b) external collaborators, in accordance with Articles 7 and 8 of this Regulation.
2. For the same reason, ELSTAT may, by awarding a contract for work, use the services of external experts, companies and sole trader enterprises or, for a specific time period not exceeding eight (8) months, the services of natural persons, in compliance with the provisions in force. The selection of the above is based, as necessary, on their scientific and professional adequacy, including their experience in the issues for which they are to provide services, as well as on the cost entailed by the provision of their services.

3. By accepting the assignment of work, those who are selected as mentioned in paragraphs 1 and 2 of this Article commit themselves to the best possible and timely execution of the work they undertake and to the observance of statistical confidentiality of the data they will handle.

#### *Article 7*

##### **External Collaborators**

1. The external collaborators are utilized for carrying out statistical surveys and censuses (collection and checking of data) and are selected from the Register of External Collaborators, which is compiled every eight (8) months by ELSTAT. The Register is compiled following the publication of the relevant announcement – invitation on the website of ELSTAT and in, at least, one newspaper with nationwide circulation, not later than one month before the end of the period for the submission of the relevant applications. At the same time, the announcement – invitation is sent by ELSTAT to the media, through a press release, and is posted in all the Regional Offices of ELSTAT.

2. The individuals who are entitled to fill in an application form in order to be registered in the above mentioned Register ought to have graduated, at least, from a six form high school or lyceum. Civil Servants employed in Public Services, Legal Entities under Public Law, Local Government Organizations and other State Organizations are not entitled to submit an application.

3. The ranking and selection of external collaborators and the assignment of work to them is based on appropriate and objective criteria and procedures, which are defined in advance and are strictly observed. Indicatively, such ranking and selection criteria may include experience in conducting statistical surveys, education attainment and the evaluation of external collaborators on the basis of any previous cooperation with ELSTAT. The ranking and selection criteria are adapted to the needs of the specific statistical work to be carried out. The system for ranking and selecting external collaborators and for assigning work to them is defined by the President of ELSTAT.

#### *Article 8*

##### **Execution of the work of external collaborators**

1. By accepting the assignment of work, the selected collaborators commit themselves to the optimal and timely execution of the statistical work they undertake and to the observance of statistical confidentiality for the data they will handle. Their utilization by ELSTAT in no way implies a relationship of dependent work. ELSTAT provides each external survey worker with an "External Collaborator Card", which is issued by the Division of Administrative Support of ELSTAT.

2. Before the beginning of a specific survey/statistical work, the external collaborators who participate in its conduct are trained in order to perform their duties regarding the collection and the checking of the relevant questionnaires or forms, depending on the work they have been assigned. The units which are responsible for the above training are the Division of ELSTAT that is competent for conducting the survey/work and the Regional Statistical Offices involved in this conduct, in collaboration with the Division of Administrative Support of ELSTAT, as necessary. The aforementioned Units, in collaboration with the Division of Administrative Support, are also responsible for reviewing the work undertaken by the external collaborators.

3. The remuneration of external collaborators is determined in accordance with predefined rules for measuring their work and fee per unit of work. The rules for measuring the work and the fee per unit of work are approved by the President of ELSTAT.

4. The external collaborators are paid after the completion and delivery of their work.

#### *Article 9*

##### **Undertaking of statistical works on account of third parties**

1. ELSTAT can undertake statistical works on account of third parties (public authorities, universities, researchers, individuals, etc.), upon submission to ELSTAT of a written request by them. The request will outline the purpose and the reasons for the conduct of the statistical work.

2. ELSTAT makes a decision to undertake or not the above-mentioned work taking into consideration:

- a) the importance of the requested statistical work;
- b) the consistency of the work with a statistical work already conducted by ELSTAT;
- c) the workload involved, in comparison with the regular statistical works of ELSTAT;
- d) the cost of the requested statistical work.

In case ELSTAT decides to undertake the work, it can either conduct the work irrespective of its regular statistical works or include the work in an already conducted statistical work.

3. ELSTAT can provide statistical services to third parties against payment. For the pricing of services provided, the number of person – days required for the completion of the work is taken, inter alia, into consideration. The price is agreed in the contract that is drawn up between ELSTAT and the third party.

### **CHAPTER 3**

### **SANCTIONS**

#### *Article 10*

##### **Imposition of sanctions**

1. The administrative sanctions according to the provisions of Articles 9 and 12 of Law 3832/2010 as in force, as well as the provisions of this Regulation and the Regulation on the Statistical Obligations of the ELSS agencies, are imposed on the head of the competent service or the legal representative of the legal entity under public or private law, or competent employee or other natural person, and are commensurate with the seriousness of the violation and the circumstances.

2. The above sanctions are imposed by means of a duly justified decision of the President of ELSTAT, after the hearing of the involved person's evidence and the subsequent provision of the advisory opinion of a three-member Committee. This Committee consists of the two General Directors of ELSTAT and the Director of the Division of ELSTAT which is involved.

3. The defendant is called to the hearing by means of a written notice setting out the place, date and time of the hearing and designating the issues to be discussed. The invitation shall be sent at least five (5) working days before the day of the hearing.

4. The hearing is open to the public. In the hearing, the defendant may appear with a lawyer or be represented by a lawyer and has the right to submit a written memorandum within the mandatory time-limit of five (5) working days after the day of the hearing.

5. The decisions of the President of ELSTAT on the imposition of penalties constitute an en-

forceable title and shall be handed to the person to whom they are imposed. The money from penalties is collected in compliance with the Public Revenues Collection Code (Legislative Decree 356/1974), as in force from time to time.

## CHAPTER 4

### **PARTICIPATION IN OPERATIONAL AND SUBSIDIZED PROGRAMS. GRANT AGREEMENTS**

#### *Article 11*

#### **Participation in operational and subsidized programs. Grant agreements**

By decision of its President, ELSTAT may participate in operational and subsidized programs or other national, European and international programs, submit to Eurostat applications for funding, in all cases where such possibility is provided by Eurostat, sign relevant agreements and carry out all the activities and projects envisaged in these agreements.

## CHAPTER 5

### **IMPROVING STAFF SKILLS**

#### *Article 12*

#### **Training of ELSTAT staff**

1. ELSTAT sees to constantly enhance the knowledge and continuously upgrade and update the skills of its staff and of the staff of ELSS agencies so that they can better perform their official duties. To this end, ELSTAT shall set up and implement an appropriate and comprehensive training program. The training program shall address a range of topics that are necessary for the staff—both general topics aiming at raising the basic educational level of the staff and specialised topics aiming at offering introductory and in-depth training on issues related to the statistical process.
2. The training program may use all available means of education, such as training courses, seminars, workshops and study visits and training methods such as e-learning and training opportunities. The program shall include direct in-house training in ELSTAT or training in other ELSS agencies, training offered to civil servants in Greece, European and international training opportunities, including study visits to other European National Statistical Institutes or to European and international organizations.
3. More specifically, ELSTAT shall take all necessary measures to inform its staff and the staff of the ELSS agencies about the fundamental principles, procedures, deontological matters and professional ethics concerning the production of official statistics. To this end, ELSTAT shall—within its training program—run regular courses, during which experts present and explain the *European Statistics Code of Practice*, the *United Nations Fundamental Principles for Official Statistics*, and the *Declaration on Professional Ethics of the International Statistical Institute*.

## CHAPTER 6

### PRICING OF STATISTICAL PRODUCTS

#### *Article 13*

##### **Provision of statistical information, publications and services against payment**

1. ELSTAT shall provide the statistical information it produces, generally, free of charge.
2. ELSTAT generally offers its statistical publications and cartographic data against payment that is sufficient to offset any printing costs.
3. ELSTAT, generally, also offers microdata files of surveys to requesting users against payment.
4. ELSTAT may provide, against payment, special data processing or other statistical services, as well as the use of informatics systems it possesses, and relevant special services pertaining to the conduct of statistical surveys.
5. By decision of the President of ELSTAT, the provision of the above may be free of charge in special cases.

#### *Article 14*

##### **Pricing Policy**

1. The selling prices of the statistical publications and of the cartographic data of ELSTAT figure in the relevant pricelist, which is available in Greek and English. The pricelist is determined pursuant to a decision issued by the President of ELSTAT, following the advisory opinion of the Division of Statistical Information and Publications. The above pricelist contains, in detail and arranged by themes, all the publications and the cartographic data with their respective prices. Special reduced prices apply to research centers, universities and students.
2. The pricing policy of ELSTAT pertaining to microdata files of surveys is based on the corresponding policy of Eurostat. The selling prices of the above mentioned files are adjusted each time to the respective prices at which Eurostat makes available to users the relevant files.
3. The pricing by ELSTAT of special data processing or of other statistical services, as well as of the use of informatics systems that ELSTAT possesses and of relevant special services for the purposes of statistical surveys is determined on a case by case basis by decision of the President of ELSTAT, following the advisory opinion of the competent ELSTAT Divisions.

## CHAPTER 7

### STATISTICAL CONFIDENTIALITY COMMITTEE

#### *Article 15*

##### **Statistical Confidentiality Committee**

1. A Statistical Confidentiality Committee is hereby established. This Committee makes recommendations to the President of ELSTAT on:
  - a) granting researchers access to confidential data for scientific purposes,



- b) the analysis level at which statistical data can be released, in order to avoid the direct or indirect identification of the surveyed unit,
  - c) the anonymisation criteria for the microdata which are provided to the users,
  - d) other issues on statistical confidentiality that are submitted by the President of ELSTAT to the Committee for opinion.
2. The Statistical Confidentiality Committee is set up every year by decision of the President of ELSTAT. It consists of employees of ELSTAT with specialization in the areas of statistical methodology, statistical surveys, informatics, and dissemination of statistical information. The Committee meets when there are matters within its area of competence following the decision of the President of ELSTAT.

## CHAPTER 8

### FINANCIAL MANAGEMENT

#### *Article 16*

##### **Bodies responsible for the administration and management of resources**

1. The administration and management of ELSTAT resources is conducted by the President of ELSTAT, who also authorizes its expenditures.
2. The President, by his decision, can delegate the administration and management of ELSTAT resources to other bodies of ELSTAT.

#### *Article 17*

##### **Revenues – Expenditures**

1. The revenues of ELSTAT, as stipulated in Article 16 of Law 3832/2010 in force, are collected in compliance with the rules of its cash management and are deposited in the bank or other credit institution, where ELSTAT keeps a bank account.
2. The expenditures of ELSTAT involve mostly the following:
  - a) payment of salaries, bonuses, social security contributions, travelling expenses and other compensation to the staff serving in ELSTAT, the Legal Advisor and the President;
  - b) payment of rents and utility expenses for buildings and equipment that ELSTAT rents or leases, as well as insurance premiums for buildings, furniture, etc.;
  - c) payment of all types of operational expenses (lighting, heating, telephone, postal and other communication charges, paper and office supplies, other supplies for consumables, etc.);
  - d) purchase of buildings or land for the construction of buildings, or the extension of existing structures and the payoff of relevant loans;
  - e) costs of the education and training of personnel;
  - f) payment for repair, maintenance and extension of buildings, facilities, furniture, equipment, instruments and ware;
  - g) cost of conduct of censuses, statistical surveys and any other statistical works, elaboration

- of studies and provision of any kind of services from a third party;
- h) remuneration of external collaborators, external experts, civil servants from outside ELSTAT and other natural persons, as well as private companies that are used by ELSTAT for the conduct of statistical surveys and for any other work provided for in the law or in this Regulation;
  - i) purchase of computer hardware and software and their adaptation, maintenance, update, upgrade and extension costs;
  - j) purchase of furniture, ware and other forms of equipment;
  - k) cost of printing of questionnaires and of any kind of printed material and of publishing (books, periodicals, information bulletins, etc.);
  - l) cost of the creation, maintenance, update and upgrade of ELSTAT's portal;
  - m) cost of publication of announcements in the printed or electronic press;
  - n) cost of organization of conferences, workshops, briefing meetings and consultation meetings;
  - o) expenses pertaining to international statistical cooperation and international relations (travelling and hospitality expenses, expenses for interpretation and translation, hospitality costs, etc.);
  - p) cost of connections and fees to internet providers and information banks, as well as of subscriptions to international associations and organizations, in which ELSTAT participates;
  - q) subsidies and contributions to other legal entities or organizations, including the subsidy for the private insurance of ELSTAT employees;
  - r) participations in selection procedures for the undertaking of projects, activities or provision of services and conduct of any kind of actions associated with the work of ELSTAT;
  - s) its own contribution in cases of co-funded actions;
  - t) expenses associated with the technical and administrative support of the Good Practice Advisory Committee, including traveling and accommodation expenses of its members;
  - u) remuneration and expenses relating to the provision of services of freelance professionals, e.g., external lawyers, accountants, trainers, experts, translators, etc., who do not have a relationship of dependent work with ELSTAT;
  - v) any other expenditure provided for in the legislation in force, or expenditure serving and promoting directly or indirectly the purposes of ELSTAT.

#### *Article 18*

##### **Procedure for the authorization of an expenditure**

1. Any operation pertaining to the realization of any expenditure shall have the prior approval of the President of ELSTAT or of the bodies that have been delegated by the President, pursuant to the provisions of this Regulation.
2. The expenditure is authorized by means of a specific document, which is composed by the competent Unit of ELSTAT and is signed by the President or by the body that has been delegated for this matter, pursuant to the provisions of the Presidential Decree 113/2010 (Government Gazette 194, issue A'), the Article 323 of Law 4072/2012 and the provisions of this Regulation.

## *Article 19*

### **Procedure for the settlement of expenditures**

1. The settlement of expenditures, namely the determination of the rights and claims of ELSTAT's creditors, is carried out by the competent Unit by means of an Act, on which the settlement amount figures both in figures and in words.
2. The Act stipulated in the above paragraph is initialed by the competent bodies that collaborate in the checking of supporting documentation/vouchers and is signed by the Head of the Unit which settles the expenditure.
3. In case of a unified settlement of multiple claims concerning one or more beneficiaries, an aggregate statement outlining all the corresponding amounts separately is attached to the supporting documentation/vouchers. The settlement Act is compiled in this statement.
4. Supporting documentation/vouchers are not allowed to contain erasures or corruptions.

## *Article 20*

### **Pay orders**

1. The expenditures settled by the competent Unit are paid by means of pay orders at the expense of the relevant appropriation in the budget and always within the budget that is provided and the balance of the cash administration account of ELSTAT.
2. The following items shall figure on these pay orders:
  - a) the registered name of ELSTAT;
  - b) the fiscal year;
  - c) the expense code number to which the expenditure is attributable;
  - d) the serial number of the pay order and the reference protocol number of the document attached to the supporting documentation/vouchers;
  - e) the number and the date of the decision concerning the realization of the expenditure;
  - f) the amount to be paid in figures and in words;
  - g) the full name of the beneficiary and any other identity information, and in case of a legal entity, its official name and the registered office;
  - h) the VAT number of the beneficiary;
  - i) the bank carrying out the payment of the order;
  - j) the place and date of issue;
  - k) the signatures of the competent bodies stipulated in paragraph 2 of the previous Article of this Regulation.
3. The aforementioned pay orders include detailed information on the amount payable to the beneficiary and any State or third party deductions.
4. The pay order for advance payment also includes, besides the aforementioned data, the deadline of reckoning.
5. By making use of a special seal, the number of the pay order is printed on the invoices or vouchers of ELSTAT's creditors, on the basis of which the pay orders are issued.
6. The pay orders are compiled in three copies. The first one bears the indication "ORIGINAL", the second one the indication "COPY" and the third one the indication "COUNTERFOIL". The

vouchers documenting the issuing of a pay order are noted with a brief description in a special field with the indication "Documents attached".

7. Pay orders are not allowed to contain erasures, additions, corruptions, deletions or any other alterations.

8. The issuing of a pay order on the basis of vouchers/supporting documentation that are attached to another pay order is allowed. In this case, a reference is made on the pay order concerned to the pay order to which the vouchers/supporting documents have been attached.

#### *Article 21*

##### **Payments in advance (prepayments) – Standing advances**

1. It is allowed to issue a prepayment order at the expense of the relevant appropriation of the budget, in the name of permanent employees of ELSTAT, following a duly justified decision issued by the President of ELSTAT or by the body delegated by the President.

2. The authorization stipulated in the aforementioned paragraph sets out the amount of the prepayment order and the deadline of reckoning. The rest of the procedure is carried out pursuant to the provisions governing the Accounting Plan for Legal Entities under Public Law. It is not permitted to issue of a prepayment order in the name of an employee of ELSTAT who performs the tasks of cashier or collector, with the exception of a prepayment order regarding this employee's travelling expenses.

3. For dealing with expenses, whose payment by their nature cannot be deferred until the completion of their justification procedure, it is allowed to establish a standing advance (imprest account) in ELSTAT, following a decision of its President. In the decision for establishing a standing advance, the following are defined:

- a) the amount of the standing advance;
- b) the credits, at the expense of which the payment of expenses is allowed from the standing advance.

The standing advance is supplied by means of a pay order issued in the name of an accountable manager, at the expense of the off-budget account "Standing Advances" ("Imprest Account").

4. The management of standing advances is assigned to permanent employees of ELSTAT, by decision of its President. The assignment of the management of standing advances to employees of the Financial Administration Division of ELSTAT is not allowed.

#### *Article 22*

##### **Mode of payment of expenditures**

1. All the expenditures of ELSTAT are paid by means of bank cheques at the expense of the bank account that ELSTAT keeps in a bank or other credit institution. Furthermore, the liabilities can be paid by means of a transfer order carried out by the bank in which ELSTAT's account is kept, by crediting the beneficiary's bank account kept in a bank or other credit institution.

2. The payment of the salary of ELSTAT staff is carried out through the banking system.

3. The cheques and the transfer orders are signed by the cashier, the Head of the Unit issuing the pay order or his legal substitute, as well as by the President of ELSTAT or any other body appointed pursuant to the President's relevant decision.

*Article 23*

**Cash Management**

The cash management of ELSTAT is carried out by the cashier and his legal substitute, who are appointed pursuant to a relevant decision of the President of ELSTAT. The cashier collects the receipts and settles the payments and has the responsibility for the cash management

*Article 24*

**Settlement of pay orders**

1. The settlement of pay orders is carried out either by the signature of the beneficiary or his legal substitute on the pay order and with a specific proof of settlement. In both cases, next to the signature of the beneficiary the following information shall be stated: the number of the cheque, the beneficiary's ID number or information from another legally acceptable identifying document, and his home address. In case that ELSTAT's liabilities are paid by means of a transfer order or a bank deposit, the cashier shall write down on the order to be settled that the latter was settled by means of a transfer order or a bank deposit, noting its serial number, the date, as well as the number of the relevant receipt issued by the bank proving the execution of the transfer order or the bank deposit, he shall attach the receipt to the order and shall sign the order.
2. The checking to verify that the copies of the account activity are fully consistent with the relevant records in the Cash Book and in the Cheque and Transfer Order Book is carried out by the cashier.
3. The payment of the beneficiaries shall be carried out on the basis of pay orders certified by the competent Commissioner of the State Audit Council (Court of Audit) conducting the prudential audit on ELSTAT's expenditures.

*Article 25*

**Settlement of State and third parties deductions**

1. The deductions indicated on the pay orders are paid by means of cheques or transfer orders.
2. Within the first fifteen days of each month, unless another time limit is provided for in this Regulation, ELSTAT is obliged to pay all the State or third parties deductions pertaining to the pay orders which have been settled or issued during the previous month. The payment of State deductions will be carried out by means of a cheque issued in the favor of the competent Tax Office, while the payment of third parties deductions shall be settled either by a cheque or by a transfer order.

*Article 26*

**Accounting plan**

In order to monitor its financial activities and to evaluate the annual financial results, ELSTAT implements the relevant provisions in force stipulated in the Sectoral Accounting Plan for the Legal Entities under Public Law (Presidential Decree 205/1998).

*Article 27*

**Books and records**

1. ELSTAT shall keep the following books and records:
  - a) Journal (general journal and detailed journals).

- b) Ledger (general ledger and detailed ledgers).
- c) Balance (of general ledger and detailed ledgers).
- d) Inventory and balance sheet book.
- e) Fixed Assets Register.
- f) Cheque and transfer order book.
- g) Register enumerating the staff of all kinds, categories and skills.
- h) Any other book and record, which must be kept in compliance with the Code of Books and Records or is considered necessary by ELSTAT.

Moreover, for reasons of managerial order, ELSTAT shall keep detailed ledgers of all the accounts, as well as balances of general ledger and detailed ledgers.

2. In addition, ELSTAT shall keep the following accounting books in compliance with the provisions in force:

- a) Journal for the registration in ascending numerical and chronological order of the issued pay orders.
- b) Cash receipts ledger and cash receipts journal.
- c) Cash book.
- d) Expense ledger, where the undertaken liabilities and the issued pay orders are registered in separate columns, by code number.
- e) Commitments Register.
- f) Order payment book.
- g) Any other book and record, which is provided for in a general or special provision or is considered necessary by ELSTAT.

3. The use of computerized tools and information technology systems is allowed, on the basis of specialized software for the compilation and execution of the budget, the monitoring of pre-payments, standing advances and general accounting accounts, fixed assets, as well as for any other case arising from the implementation of the provisions of this Regulation.

4. The keeping of the books through the computerized-record keeping system is conducted in two phases: the phase of update and the phase of printing.

5. The books are updated by recording the data pertaining to each financial operation conducted by ELSTAT in the relevant PC file and by the recording of these operations in the accounts of these operations within the deadlines stipulated in the legislation in force. The data entry is carried out manually or automatically, if an on line system for updating the books is available, and includes the data, which are issued through a computerized process.

6. Printing of the data means the transfer of the data from the PC file and the display of the financial operations on computer generated forms.

7. The journals, in which the entries are primarily registered, are updated within the deadlines stipulated in the legislation in force.

8. The auditing of ELSTAT's books, records and statements is conducted by the President of ELSTAT or by the body delegated by the President.

## *Article 28*

### **Budget – Annual Report**

- 1.a) The Budget identifies the revenues and sets out the limits for ELSTAT's expenditures for every fiscal year. It contains all the funds that are necessary for providing users with high quality statistics, fully observing all the European and national obligations.
  - b) The revenues and expenditures of the budget are classified by kind, groups and categories, in accordance with the Classification Code of Revenues and Expenditures of the Budget of Legal Entities under Public Law.
  - c) The entry or increase of an appropriation in the Budget of ELSTAT accompanied by the corresponding decrease in other appropriations during the fiscal year is possible, following a duly justified decision issued by the President of ELSTAT.
2. The Annual Report follows the classifications and codification of the Budget and depicts in separate columns the following:
  - a) the initially budgeted revenues and expenditures;
  - b) the subsequent additions and amendments of the above items;
  - c) the realized revenues and expenditures;
  - d) the over-realization and under-realization of revenues and expenditures;
  - e) the surplus or deficit.

At the end of the Annual Report there is the balance of the cash management, which depicts on the debit side the outstanding cash balance on the 31st of December of the previous year and the realized receipts collected during the year, and on the credit side the payments carried out during the year as well as the outstanding cash balance on the 31st of December of the current year, which the report concerns.

3. The Annual Report shall be accompanied by a detailed explanatory memorandum compiled by ELSTAT regarding the management and the results of its financial activities during the fiscal year.
4. The Annual Report, after having been approved, is submitted together with all the supporting documents and vouchers of revenues and expenditures to the State Audit Council (Court of Audit), within the deadlines laid down in the Accounting Plan of the Legal Entities under Public Law.

## *Article 29*

### **Annual Financial Statements**

1. ELSTAT shall compile the following annual financial statements:
  - a) Balance sheet statement.
  - b) Operating results account statement.
  - c) Operating results table.
  - d) General operating account statement.
  - e) Appendix to the balance sheet and to operating results.
2. The aforementioned statements shall be compiled not later than four (4) months after the end of the financial year, with compilation date the 31th of December of each year and shall be submitted to the competent auditing bodies.

3. Before the compilation of the annual financial statements, an inventory of assets and liabilities is carried out.
4. The financial statements are published in the Government Gazette and posted on ELSTAT's website.

*Article 30*

**Audit of the financial management**

1. The audit of the financial management of ELSTAT's resources and the audit of its annual financial statements are carried out by two certified accountants, who are appointed by a decision of the President of ELSTAT.
2. The certified accountants shall submit the audit report to the President, not later than the 30th of April of each year. These reports are submitted to the State Audit Council (Court of Audit).

*Article 31*

**Works – Procurements – Services**

1. Any kind of supplies pertaining to goods, assignments for execution of works and provision of services for ELSTAT are conducted according to the provisions in force concerning public procurements and according to this Regulation.
2. Each procurement and assignment for execution of work is carried out by decision of the President of ELSTAT or the body that has been delegated by the President, following a duly justified proposal submitted by the competent Units.
3. The supplies of goods, the assignments for execution of works and provision of services are conducted by ELSTAT:
  - a) By negotiation procedures (exceptional or direct assignment) for an annual total expense, by code number of item, up to the amount set out in the relevant decision in force of the competent Minister.
  - b) By summary procedures (low-value tender) for an annual total expense, by code number of item, up to the amount set out in the relevant decision in force of the competent Minister.
  - c) By an open or a closed tender (restricted tender), in accordance with the legislation in force.
4. The evaluation of the tender results and the negotiation procedure are carried out by committees, the members of which and their term of office are defined pursuant to the provisions in force and upon approval of the President of ELSTAT.
5. The delivery of work and the certification of good performance are certified by a relevant three-member committee, the members of which and their term of office are set out in a decision of the President of ELSTAT.
6. The aforementioned committees consist of employees of ELSTAT working under any employment relationship and operate pursuant to the general provisions in force concerning collective bodies.
7. In the above-mentioned committees special experts may participate, if specialized knowledge is required.



*Article 32*

**Renting – Leasing – Purchases – Selling of real estate**

1. The renting – leasing of real estate by ELSTAT is carried out in compliance with the provisions of the Presidential Decree 715/1979 (Government Gazette 212, issue A´) in force.
2. It is allowed to sign a direct leasing agreement for a lease up to three (3) years (without the need for a tender) followed by a specifically justified decision of the President of ELSTAT only in emergency or exceptional cases, or in the case where the tender had taken place twice without an outcome or the result was found to be contrary to the interest of ELSTAT, pursuant to the provisions of Article 27 of the Presidential Decree 715/1979 in force.
3. The provisions of articles 50 – 64 of the Presidential Decree 715/1979 in force apply to the cases of purchase, sale and exchange of real estate by ELSTAT.

CHAPTER 9

**SPECIFICATION AND APPLICATION**

*Article 33*

**Specification of provisions of this Regulation**

1. The provisions of this Regulation may be further specified by decisions of the President of ELSTAT or in cooperation agreements with the ELSS agencies. These decisions will be published by posting them on ELSTAT’s website without requiring any other form of publication.
2. For any issue not regulated by this Regulation the provisions of the Law 3832/2010 as in force shall apply.

*Article 34*

**Entry into force**

This Regulation shall enter into force on the day of its publication in the Government Gazette.