



STRUCTURE AND OPERATION OF LOCAL AND REGIONAL DEMOCRACY

Greece

Situation in 2012

Territorial set-up: regions of Greece



Source: Hellenic Mapping and Cadastral Organisation

STRUCTURE AND OPERATION OF LOCAL AND REGIONAL DEMOCRACY

Greece

Situation in 2012

This report has been prepared and elaborated by the Ministry of Interior of the Hellenic Republic

French edition:

Structure et fonctionnement de la démocratie locale et régionale : Grèce

Studies appearing in the series “Structure and operation of local and regional democracy”:

1st edition

1992: *Austria, Belgium, Bulgaria, Denmark, Finland, France, Germany, Greece, Iceland, Italy, Luxembourg, Netherlands, Norway, Poland, Portugal, Slovakia, Spain, Sweden, Switzerland.*

1993: *Czech Republic, Estonia, Hungary, Lithuania, Malta, Turkey, United Kingdom.*

2nd edition

The second edition of the files was started in 1996. It will include an individual file for each of the member states of the Council of Europe.

Already published: *Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, “the former Yugoslav Republic of Macedonia”, Turkey, United Kingdom.*

3rd edition (brochure series)

The third edition of the files was started in 2004. Files on individual countries are no longer published with an ISBN.

2004: *Czech Republic; Hungary*

2006: *Belgium, Iceland, Latvia, Lithuania, Malta, Portugal*

2007: *Luxembourg, Slovenia, Sweden*

2008: *Denmark, Italy, Netherlands*

2009 : *Finland, Romania, Turkey*

2010 : *Czech Republic, Ukraine*

2011 : *Estonia*

2012 : *Greece*

For further information, please contact:

**Directorate of Democratic Institutions
Directorate General of Democracy and Political Affairs
Council of Europe
F-67075 Strasbourg Cedex
Tel.: +33 (0)3 88 41 24 14
Fax: +33 (0)3 88 41 27 84
e-mail: siobhan.montgomery@coe.int**

Reproduction is authorised provided the source is mentioned.

Council of Europe
F-67075 Strasbourg Cedex

© Council of Europe, January 2013
Printed at the Council of Europe

TABLE OF CONTENTS

1.	LEGAL BASIS	9
1.1	Constitutional Provisions	9
1.2	Basic Legal Texts	10
2.	STRUCTURE OF FIRST AND SECOND LEVEL LOCAL AUTHORITIES AND DECENTRALISED ADMINISTRATION AUTHORITIES.....	10
2.1	Municipalities.....	11
2.2	Regions.....	11
2.3	Decentralised Administration	12
2.4	Main statistical data (population, size, etc)	12
2.5	Specific Regulations for particular areas- the legal status of Aghion Oros (Mount Athos).....	14
3.	ORGANS OF EACH CATEGORY OF LOCAL AND REGIONAL SELF- GOVERNMENT AND DECENTRALISED ADMINISTRATION AUTHORITIES.....	14
3.1	Municipalities.....	14
3.2.	Regions.....	17
3.3	Decentralised Administration Authorities	19
4.	DIRECT CITIZEN PARTICIPATION IN DECISION-MAKING.....	21
4.1	Local Referendums	21
4.2	Citizen participation and transparency.....	21
5.	STATUS OF LOCAL ELECTED REPRESENTATIVES	22
5.1	Election of Local Government Representatives	22
5.2	Eligibility and term of office.....	22
5.3	Duties and responsibilities of elected representatives	23
5.4	Remuneration – monetary compensation	24
6.	DISTRIBUTION OF POWERS BETWEEN LOCAL SELF-GOVERNMENT AND NATIONAL AUTHORITIES.....	24
6.1	Municipalities.....	24
6.2	Regions.....	26
6.3	Decentralised Administration Authorities	27
6.4	Division of powers	27
7.	CO-OPERATION AND OTHER TYPES OF LINKAGE BETWEEN FIRST AND SECOND LEVEL LOCAL AUTHORITIES	31
7.1	Networks	31
7.2	Associations	31
7.3	International cooperation	31
7.4	Agreements.....	32

8.	LOCAL GOVERNMENT FINANCE	33
8.1	Municipal and Regional revenues.....	33
8.2	Financial Management	37
8.3	Transfer of powers and resources	38
8.4	Concluding loans.....	38
8.5	Special Consolidation Program	38
8.6	Local Authorities' Development programmes	39
8.7	Auditing of first and second level local authorities.....	39
9.	SUPERVISION OF LOCAL AUTHORITIES	40
9.1	Principles	40
9.2	Supervisory bodies.....	40
9.3	Legality control of actions and disciplinary control of elected representatives.....	41
10.	REMEDIES FOR INDIVIDUALS AGAINST DECISIONS OF LOCAL AUTHORITIES	41
10.1	Administrative Protection.....	41
10.2	Judicial Protection	43
11.	LOCAL GOVERNMENT PERSONNEL.....	43
	ANNEX DETAILED TABLES OF DECENTRALISED ADMINISTRATION AUTHORITIES	44

1. LEGAL BASIS

1.1 Constitutional Provisions

The Constitution of the Hellenic Republic of 1975, as revised in 2001 and in 2008¹ (mainly its articles 101 and 102), sets out the institutional basis for local government.

Article 101- Organisation of the Administration

1. The administration of the State shall be organized according to the principle of decentralisation.
2. The administrative division of the Country shall be based on geo-economic, social and transportation conditions.
3. Regional administrations of the State shall have general decisive authority on matters of their district. The central administrations of the State, in addition to special powers, shall have the general guidance, coordination and review of the legality of the acts of regional administrations, as specified by law.
4. The legislator and the Public Administration, when acting in their regulatory capacity, must take into consideration the special circumstances of the insular and mountainous areas caring for their development.

Article 102- Local authorities

1. The administration of local affairs shall be exercised by local authorities of first and second level. For the administration of local affairs, there is a presumption of competence in favour of local authorities. The range and categories of local affairs, as well as their allocation to each level, shall be specified by law. Law may assign to local authorities the exercise of competences constituting mission of the State.
2. Local authorities shall enjoy administrative and financial independence. Their authorities shall be elected by universal and secret ballot, as specified by law.
3. Law may provide for compulsory or voluntary associations of local authorities to execute works or render services or exercise competences belonging to local authorities; these shall be governed by elected administrations.
4. The State shall exercise the supervision of local authorities, which shall consist exclusively in the review of the legality and shall not be allowed to impede their initiative and freedom of action. The review of legality shall be exercised as specified by law. With the exception of cases involving *ipso jure* forfeiture of office or suspension, disciplinary sanctions to elected administrations of local authorities shall be imposed only with the concurrent opinion of a council composed in its majority of judges, as specified by law.
5. The State shall adopt the legislative, regulatory and fiscal measures required for ensuring the financial independence and the funds necessary to the fulfilment of the mission and exercise of the competences of local authorities, ensuring at the same time the transparency in the management of such funds. Matters pertaining to the attribution and allocation, among local authorities, of the taxes or duties provided in their favour and collected by the State shall be specified by law. Every transfer of competences from central or regional administrations of the State to local government also entails the transfer of the corresponding funds. Matters pertaining to the determination and collection of local revenues directly from local authorities shall be specified by law.

¹ There is no reference to the 1986 revision since local government is not affected.

1.2 Basic Legal Texts

Law 1850/1989 (OG A 114), with reservations made to articles 5, 7 (§2), 8 (§2) and 10 (§2) during ratification of the “European Charter of local self government” is one of the key legislative texts on local government.

Other relevant texts are:

- The **PD 30/1996** (OG A 21) “Prefectural Administration Code” applicable for the new Regions of the State, set up by law 3852/2010.
- **Law 3463/2006** (OG 114 A) –“Ratification of the municipal and Communal Code” which encodes in a single text the current legislation on the functioning of municipalities and communities.
- **Law 3852/2010** (OG 87 A) ”New architecture of Decentralised Administration and Self-government – the Kallikrates Programme” restructuring the administrative organisation of the country for first and second level local government (municipalities and regions) and establishing seven Decentralised Administration Authorities as single decentralised state administration units, which automatically and without any further formality enjoy all the rights and responsibilities /obligations of the abolished regions.

2. STRUCTURE OF FIRST AND SECOND LEVEL LOCAL AUTHORITIES AND DECENTRALISED ADMINISTRATION AUTHORITIES

Local Government in Greece has always had two levels. Over the last years, the organisational structure has been reformed in order to increase the effectiveness, efficiency, accountability and transparency in both its operation and its provision of services to the citizens.

Valid since January 1, 2011, the **current administrative division**² of Greece has been formed on the basis of the Kallikrates programme. First and second level local authorities have been regrouped into larger geographical units through the mergers of municipalities, communities and prefectural administrations respectively, resulting in the division of the country into **seven(7) Decentralised Administration Authorities, thirteen (13) Regions** (second level Local Authorities) **and 325 municipalities** (first level Local Authorities).

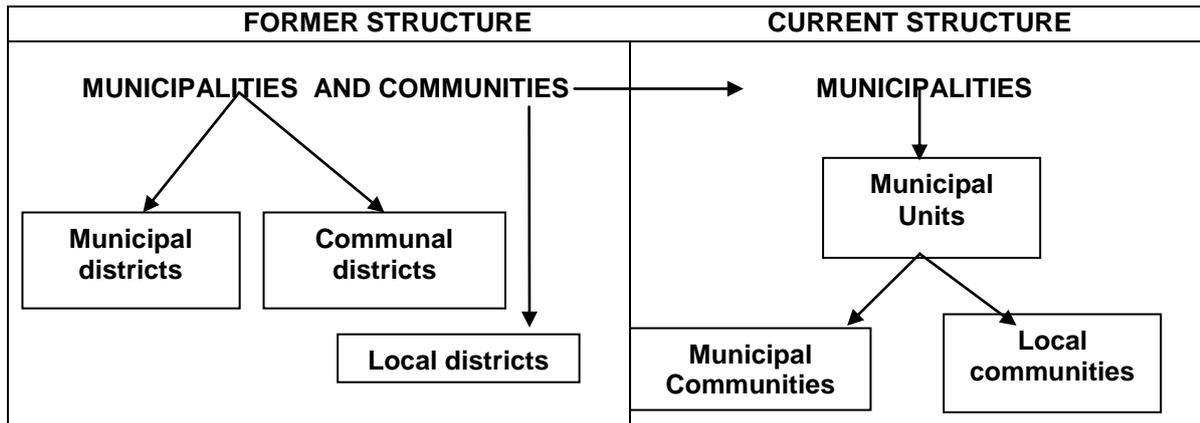
Former Structure		Current Structure	
1034	Municipalities- Communities Local authorities of first level	325	Municipalities Local authorities of first level
54 47 3(7PA) 19	Prefectural Administrations Local authorities of second level Simple Prefectural self- administrations Expanded prefectural self- administrations Eparchies	13	Regions Local authorities of second level
13	Regions	7	Decentralised Administration Authorities

² Annex Part 1

2.1 Municipalities

Municipalities are self-governing territorial entities which form the first level of local authorities. Municipalities are responsible for the administration³ of local affairs.

The territorial areas of the new municipalities include the territorial areas of local authorities which have been merged. Municipalities and communities merged under law 2539/1997 form the local communities of the new municipalities established by law 3852/2010, if they have a population up to 2 000 inhabitants and the municipal communities of the new municipalities if they have a population of more than 2 000 inhabitants



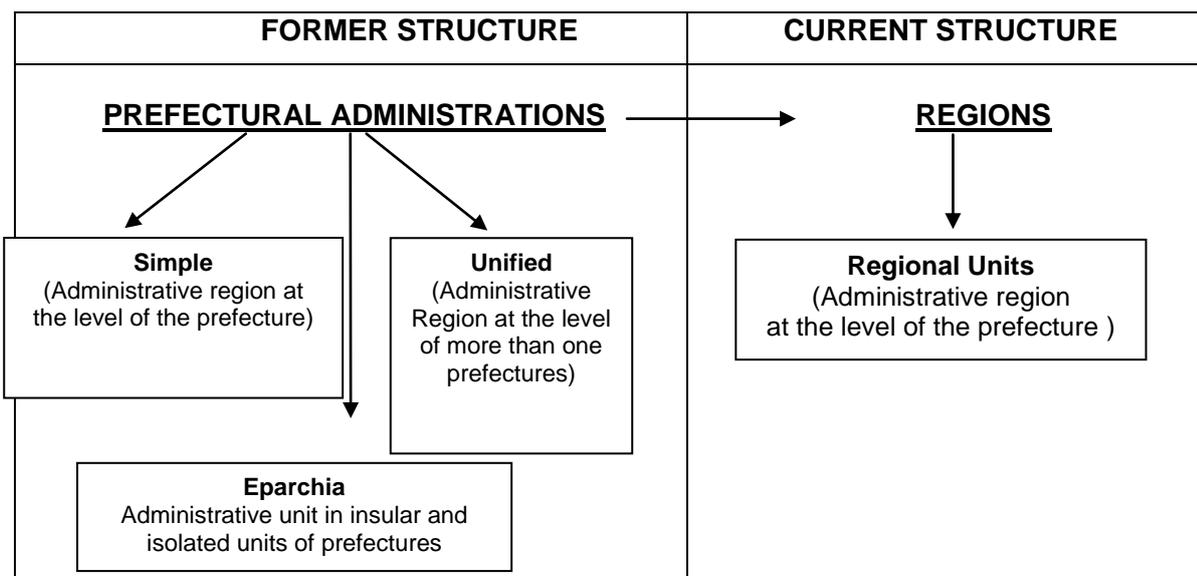
2.2 Regions

Regions are self-governing territorial legal entities which form the second level of local government. More than one prefecture may be included within the regional geographical boundaries. In each region, regional units are created, within the boundaries of the prefectures and the former insular eparchia; they play an important intra-regional decentralisation role, being the seat of the former prefectural administrations' services and contributing to the unhindered service provision to citizens

The Regions are responsible for planning and implementing regional policies with regard to their responsibilities according to the principles of sustainable development and social cohesion, and in consideration of both national and European policies.

In the context of the second level local government, additional metropolitan functions are undertaken associated with addressing supralocal problems and development needs with a view to better serving the two big urban centres of the country. In particular, the Region of Attiki (Attica) is an entire metropolitan region, while in the Region of Kentriki Makedonia (Central Macedonia) metropolitan functions are exercised only in the Metropolitan Unit of Thessaloniki, namely within the boundaries of the urban complex.

³ According to the above mentioned par 1 of article 102 of the Constitution and the provisions of the European Charter of Local self –government ratified by law 1850/1989.



There is no hierarchical relationship and control between the two levels of local government. Collaboration is developed according to law, joint agreements and coordinated common action.

2.3 Decentralised Administration

The decentralised state administration is structured into seven (7) decentralised Administration Authorities, which are extended within the boundaries of one (Attiki, Kriti) or more regions. The decentralised Administration Authorities which enjoy both administrative and financial autonomy, exercise devolved state powers.

2.4 Main statistical data (population, size, etc)

The size and population of Greece are set out in the following tables:

Size and population per Decentralised Administration

Decentralised Administration Authority –(seat)	Size (sq.km)	Population
Attiki (<u>Athina</u>)	3 808	3 761 810
Thessalia- Sterea Ellada (<u>Larisa</u>)	29 586	1 359 217
Ipeiros- Dytiki Makedonia (<u>Ioannina</u>)	18 654	655 342
Peloponnisos-Dytiki Ellada and Ionio (<u>Patra</u>)	28 847	1 592 432
Aigaio(<u>Peiraias</u>)	9 122	508 807
Kriti (<u>Irakleio</u>)	8 336	601 131
Makedonia -Thraki (<u>Thessaloniki</u>)	32 968	2 483 019

Source: Hellenic Statistical Authority, Official 2001 census

Size and population per Region

Region	Size (sq.km)	Average size (sq.km)	Population (number of inhabitants)	Average population (number of inhabitants)	Number of Municipalities
Anatoliki Makedonia ⁴ – Thraki (Eastern Macedonia--Thrace)	14 157	643.53	611 067	27 775.77	22
Kentriki Makedonia (Central Macedonia)	18 811	495.01	1 871 952	49 261.89	38
Dytiki Makedonia (Western Macedonia)	9 451	787.63	301 522	25126.83	12
Ipeiros	9 203	511.29	353 820	19 656.67	18
Thessalia	14 037	561.47	753 888	301 55.52	25
Ionia Nisia (Islands of Ionian Sea)	2 307	329.57	212 984	30 866.86	7
Dytiki Ellada (Western Greece)	11 350	597.38	740 506	38 974.00	19
Stereia Ellada (Mainland Greece)	15 549	621.97	605 329	24 213.16	25
Attiki (Attica)	3 808	57.70	3 761 810	56 997.12	66
Peloponnisos (Peloponnesus)	15 490	595.77	638 942	24 690.08	26
Voreio Aigaio (Northern Aegean Sea)	3 836	426.20	206 121	23 989.11	9
Notio Aigaio (Southern Aegean Sea)	5 286	155.56	302 686	8 902.53	34
Kriti (Crete)	8 336	347.33	601 131	25 024.63	24
Agion Oros (Mount Athos)	336				Self-governed
TOTAL	131 957	405.00	10 964 020	33 735.44	325

Source: Hellenic Statistical Authority, Official 2001 census

Population of first and second level local authorities

Population	Regions	Municipalities
Maximum	3 761 810	745 514
Minimum	206 121	98
Average	843 171	33 727

⁴ Phonological Transcription as pronounced within the national territory and translation within the parenthesis

Number of first level Local authorities

Population	LGA Number
Up to 5 000 inhabitants	45
5 001 - 10 000	26
10 001 - 50 000	192
50 001 - 100 000	49
Over 100 001 inhabitants	13
Total	325

2.5 Specific Regulations for particular areas- the legal status of Aghion Oros (Mount Athos)

Article 105 of the Constitution provides that the Athos Peninsula extending beyond Megali Vigla constitutes the region of Aghion Oros. In accordance with its ancient privileged status, this region is a self-governed part of the Greek State.

The powers of the state are exercised through a governor, whose duties and rights are determined by law. Likewise, the law determines the judicial powers exercised by the monastic authorities and the Holy Community as well as the customs and taxation privileges of Mount Athos.

The Common Declaration on Mount Athos attached to the Act of Accession of the Hellenic Republic to the EEC (signed on 28 May 1979 and entered into force on 1 January 1981), as revised and made applicable, recognises the special status of Mount Athos as defined in Article 105 of the Greek Constitution. Consequently, this special status as well as the customs and taxation privileges and the dwelling provisions are taken into consideration by the community law.

3. ORGANS OF EACH CATEGORY OF LOCAL AND REGIONAL SELF-GOVERNMENT AND DECENTRALISED ADMINISTRATION AUTHORITIES

The local authority governance system has been redesigned on the basis of local government bodies' collective functioning, the strengthening of intra-municipal decentralisation and the institutionalised participation of local communities in the decision-making process. It aims at the widest possible consensus in decision making, in the context of enlarged mergers, with a view to ensuring transparency and effective implementation of the wider municipal and regional competences.

3.1 Municipalities

The Mayor, the Municipal Council, the Economic Committee, the quality of life Committee and the Executive Committee form the governing bodies of a municipality.

The President of the Municipal Community and the Council of the Municipal Community are the administrative bodies for Municipal Communities.

The President of the Local Community and the Council of the Local Community are the administrative bodies for Local Communities. If a local community has up to three hundred (300) inhabitants the Local Community representative is the relevant administrative body.

In particular:

3.1.1 Municipal bodies

3.1.1.1 The Mayor

The mayor is responsible for defending local interests, heading local development actions, ensuring local society unity, implementing municipal council decisions and appointing the deputy mayors.

The deputy mayors who are appointed by the mayor are councillors from the majority party. They assist the mayor in the exercise of sectorial and territorial competencies defined and allocated to them at his decision. The number of deputy mayors depends on the municipal population and the number of the municipal units; their term of office may not be shorter than two and a half years.

Deputy Mayors of municipal communities within the territorial boundaries of an island have far-reaching competencies.

3.1.1.2 The Municipal Council

The Municipal Council is responsible for all municipal affairs with the exception of those under the responsibility of the mayor or any other municipal body.

Municipal Population	Number of municipal council members
up to 2 000 inhabitants	13
2 001 - 5 000	17
5 001 - 10 000	21
10 001 - 30 000	27
30 001 - 60 000	33
60 001 - 100 000	41
100 001 - 150 000	45
over 150 001	49

3.1.1.3 The Executive Committee

The Executive Committee is a collective, executive and coordinating municipal body responsible for preparing and implementing the municipal programme. It is also responsible for monitoring and implementing municipal decisions. Executive Committees are set up in municipalities with more than one deputy mayor. They are presided by the mayor and composed of the deputy mayors.

3.1.1.4 The Economic Committee

The Economic Committee is responsible for the economic control and regular monitoring of implementation of the municipal budget; it makes proposals to the municipal council for the imposition of charges, fees and levies. It is composed of the mayor and a number of municipal councillors elected by the municipal council.

3.1.1.5 The Quality of Life Committee

The Quality of Life Committee is set up in municipalities with a population of over 10 000 inhabitants. It consists of the Mayor and a number of municipal councillors elected by the municipal council. It has responsibilities in the areas of urban planning, land-use planning,

environment, business and shop licensing, in determining street market spaces and outdoor trade places. It also has special responsibility for, and takes action with a view to, upgrading the quality of life in the municipality.

The number of members on the Economic Committee and the Quality of Life Committee, not counting the mayor or the deputy mayor appointed by the mayor who heads the Committee, is defined as follows:

Municipal council members	Number of members on the Economic Committee and the Quality of Life Committee
Up to 27	6
Up to 45	8
Over 45	10

Moreover, municipalities have the following advisory and mediation bodies:

- The Municipal Consultation Committee (MCC)
- The Council on Immigrant Integration
- The Municipal Ombudsman for citizens and businesses

3.1.2. Other bodies at first level Local Government

3.1.2.1 Municipal Communities

Municipal Community bodies are the council of the municipal community and the President of the Council. Based on the Municipal Community population, the councils are composed of:

- 5 members, for municipal communities with a population up to 10 000 inhabitants
- 11 members, for municipal communities with a population of 10 001 to 50 000 inhabitants
- 15 members, for municipal communities with a population of over 50 001 inhabitants.

Elected from among the members of the council, the President of the municipal community Council represents the council and cooperates with the Mayor and other competent municipal bodies in order to address municipal community issues.

It should be noted that presidents of municipal communities within the territorial boundaries of an island are provided with far-reaching competencies.

3.1.2.2 Local Communities

The local community representative is the local community body in local communities with a population up to (300) three hundred inhabitants.

In local communities with a population of 301 to 2 000 inhabitants, the local community council comprises three members, including the president.

In general, municipal and local community bodies express opinions and make suggestions to the municipal council and other municipal bodies in order to serve municipal and local community needs, respectively; they may participate with voting rights in the municipal council when issues related to municipal or local communities are discussed.

3.1.3 Collective bodies

With a view to promoting an organised cooperation, common aims and enhancing municipal representation the following bodies have been established:

A) the Regional Unions of Municipalities, in which participation through their representatives, as members is mandatory for all municipalities which fall under the territorial competencies of the Regions. Regional Unions of Municipalities have their head offices at the regional seats.

B) the Central Union of Municipalities of Greece, in which participation through their representatives as members is mandatory for all Regional Unions of Municipalities. The Central Union of Municipalities of Greece is a legal entity which is located in Athens, is governed by private law and supervised by the Minister of Interior. The Union is responsible for formulating views on draft laws relating to municipalities

3.2. Regions

The Head of the Region, the Deputy Heads of the Region, the Regional Council, the Economic Committee, the Quality of Life Committee and the Executive Committee form the governing bodies of the region.

In particular:

3.2.1 Regional Bodies

3.2.1.1 The Head of the Region

The Head of the Region is responsible for defending the public interest, monitoring implementation of the regional development plan and performing regional duties based on the principles of transparency and efficiency.

3.2.1.2 Deputy Heads of the Region

The Deputy Heads of the Region who assist the Head of the Region are either elected or appointed by the Head of the Region. The number of Deputy Heads of the Region elected depends on the number of the regional units; they do not occupy any regional councillor position. In addition, the Head of the Region by his decision may appoint up to three deputy Heads, vested with specific powers. The deputy Heads of the Region perform sectoral duties as may be assigned to them by a decision of the Head of the Region, with the exception of issues related to cash payment orders.

3.2.1.3 The Regional Council

The Regional Council is responsible for all regional issues, with the exception of those assigned by law to other regional bodies.

Regional Population	Number of Regional Council members
up to 300 000	41
300 001 -800 000	51
over 800 001	71
Attiki (Attica)	101
Notio Aigaio (Southern Aegean Sea)	51

3.2.1.4 The Executive Committee

The Executive Committee is a collective, executive and coordinating regional body which monitors implementation of the regional policy as well as implementation of the regional development plan. It is composed of the Head of the Region who heads the Committee and the Deputy Heads.

3.2.1.5 The Economic Committee

The Economic Committee is responsible for carrying out the audit and monitoring implementation of the regional budget. It is composed of the Head of the Region, or the Deputy Head of the Region appointed by the Head of the Region as president, and regional councillors elected by the regional council in order to participate in the Committee.

Other regional advisory and mediation bodies are:

- The Regional Consultation Committee (MCC)
- The Regional Committee for Gender Equality
- The Regional Ombudsman for citizens and businesses

3.2.2 Governing bodies of Regions with metropolitan powers

In exercising the metropolitan powers in the Region of Attiki, the Regional Council is assisted by up to four (4) metropolitan committees which deal with relevant local government issues and submit suggestions to the Regional Council. Each Committee is headed by a Deputy Head of the Region.

Composed of the Regional Council members, a metropolitan committee is set up to exercise the metropolitan powers of the metropolitan unit of Thessaloniki. The metropolitan committee is assigned the Regional Council responsibilities while the Deputy Head of the Region in Thessaloniki is responsible to coordinate the work.

3.2.3 Collective body

With a view to promoting an organised cooperation, common aims and enhancing regional representation, the Union of Regions of Greece is being set up with the compulsory participation of all the regions through their representatives as members. It is a legal entity governed by private law, with its headquarters in Athens and is supervised by the Minister of Interior. The Union is responsible for formulating views on draft laws relating to regions.

3.3 Decentralised Administration Authorities

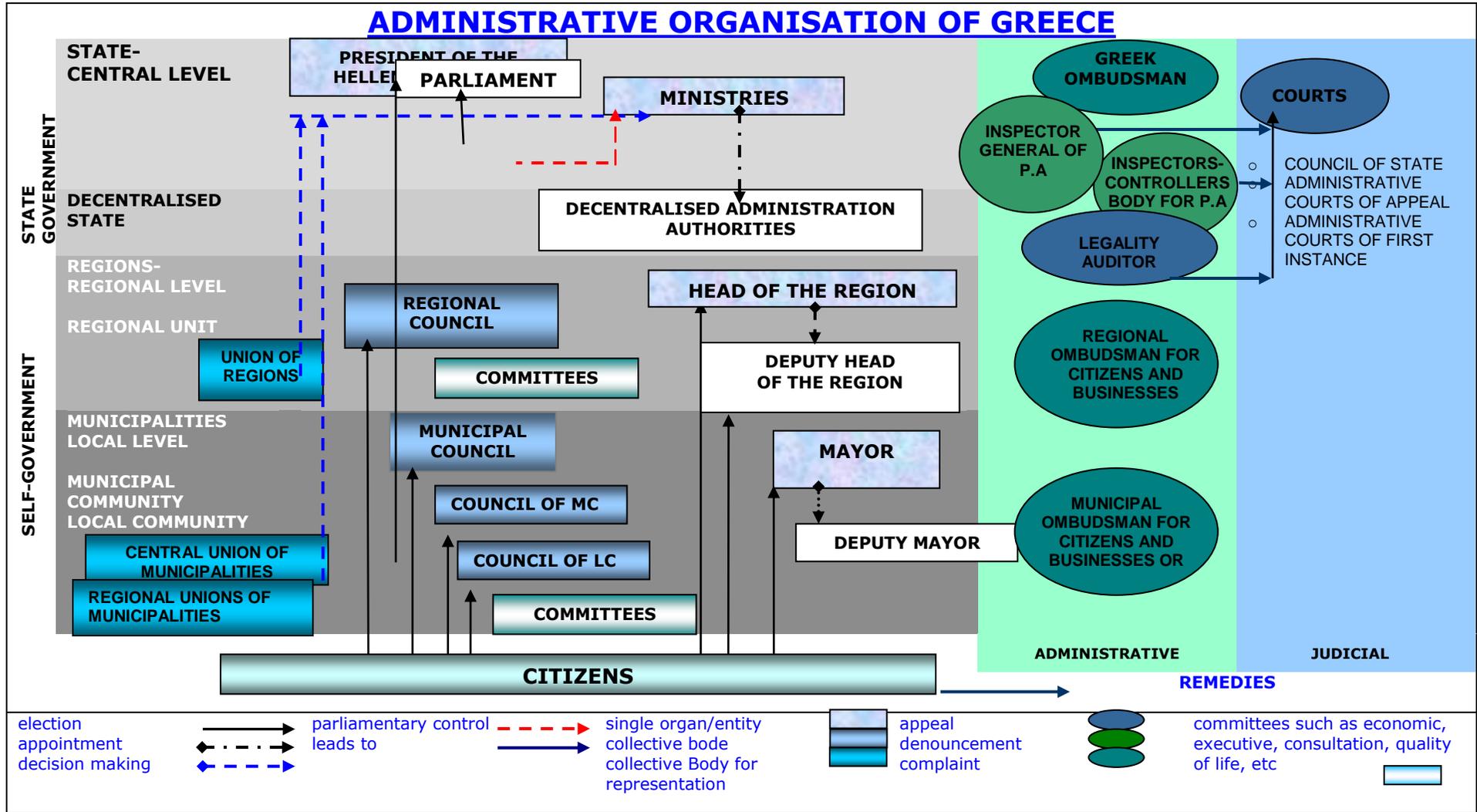
3.3.1 The Secretary General of the Decentralised Administration Authority

The Secretary General is appointed, dismissed or transferred by Ministerial Council decision issued on a decision of the Minister of Interior.

- He is the Government representative, responsible for conducting government policy on decentralised administration issues.
- He supervises all decentralised administration departments as well as the police, port and fire authorities falling under his jurisdiction.
- He coordinates, supervises and exercises control over the activities of the departments and the decentralised administration staff.
- He supervises public entities within the scope of authority of the Decentralised Administration Authority which are not supervised by ministries, regional or municipal authorities.
- He exercises the powers conferred or delegated to the decentralised administration services as well as any other power provided or assigned to him by law.

The administrative structure of the Decentralised Administration Authorities has a typical vertical organisational structure, together with autonomous organisational units per subject area under the Secretary General.

Despite the fact that all Decentralised Administration Authorities have the same organisational form, discrepancies may be observed based on the particular features of each region. The Decentralised Administration Authority of the Aegean Sea is strongly decentralised: in addition to the executive services provided in the authority's headquarters, there are organisational structures in the Northern and Southern Aegean Sea, with services distributed equally between them, depending on the local conditions and staff availability.



4. DIRECT CITIZEN PARTICIPATION IN DECISION-MAKING

4.1 Local Referendums

Municipal authorities may hold local referendums on important municipal issues. Referendums may not be held on national policy issues, on issues falling under the competence of regions and the decentralised administration authorities as well as on issues concerning the municipal budget and the imposition of fees. Referendums are organised under presidential decrees issued on a proposal of the Minister of Interior. Municipal authorities are bound by the result of referendums.

There is no legal provision for referendums to be held at regional level.

4.2 Citizen participation and transparency

Citizen participation takes place through a range of bodies:

4.2.1 Municipal Consultation Committee

Composed of local society representatives and municipal residents, the Municipal Consultation Committee is vested with consultative powers. The Consultation Committee expresses its opinion to the municipal council on critical issues, on ways of solving local problems and making use of the development possibilities of the municipalities, even through e-consultation with local citizens.

4.2.2 Regional Consultation Committee

The Regional Consultation Committee, analogous to the Municipal Consultation Committee, is set up in every region with a view to fostering social partners' and citizens' participation in the development policy of the region.

4.2.3 Local community residents meeting

The representative or the president of the Council of the local communities may convene a meeting of inhabitants and local community entities at least once a year with a view to discussing local community issues and suggesting actions to be taken by the municipality.

4.2.4 Council on Immigrant integration

By decision of the municipal Council, a Council on Immigrant Integration is established within every municipality as an advisory municipal body aimed at strengthening the integration of immigrants into the local society. Municipal councillors, representatives of migrant associations, or representatives appointed by the immigrant community who are legally resident in the local municipality as well as social actors are allowed to participate.

4.2.5 Report on municipal activities undertaken

Municipal activities in terms of administration, implementation of the annual action plan and the municipality's financial situation are assessed in an annual special public meeting held by the municipal council. Participating bodies, inhabitants, taxpayers are entitled to give their views.

4.2.6 Publicity for meetings of collective bodies, for reports, proposals and citizens' information

All collective bodies' meetings are public. Local actors and citizens are allowed to take part in the meetings.

Municipal inhabitants and unregistered municipal residents may, either individually or collectively, present reports or submit questions on municipal decisions. The Municipal Council must respond to questions raised within thirty (30) days.

Municipal inhabitants and unregistered municipal residents may submit proposals, in order to resolve issues under the municipal council jurisdiction. Meeting participants are obliged to discuss these proposals if they are submitted by at least twenty five people. The Mayor informs all interested parties on the decision made.

The Municipal Council informs all municipal inhabitants on local problems, as well as on the actions taken to address such problems.

Publicity and transparency are further ensured through the mandatory posting of all municipal and regional decisions and actions on the internet, as established by the "DIAVGEIA" program.

5. STATUS OF LOCAL ELECTED REPRESENTATIVES

5.1 Election of Local Government Representatives

First and second level local authorities are elected by direct universal suffrage in a secret ballot every five (5) years⁵. These elections are held concurrently at the same polling stations with those of the European Parliament.

The regional and municipal council members are elected in electoral constituencies. Three fifths of the total number of seats for regional and municipal councils belongs to the winning electoral formation and two fifths of the seats are distributed to other formations depending on the number of valid ballots they received. A winning electoral formation, in regions and municipalities regardless of their population, is the one that received more than 50% (50 + 1) of all valid ballots

5.2 Eligibility and term of office

Candidates for the office of Mayor must be Greek citizens registered as municipal inhabitants, must be eligible to vote and must have reached 21 years of age by election day. Candidates for the office of the municipal councillor may come among Greek citizens or citizens from the other 26 EU member states or foreign nationals of Greek origin or legally residing third country nationals who are registered municipal inhabitants, have the ability to vote and have reached 18 years of age by the election day.

⁵ The term of office of municipal and regional representatives elected in the general municipal and regional elections of November 2010 will be shorter than usual (01/01/2011-31/08/2014)

Candidates for the office of the Head of the Region and the Deputy Head of the Region must be registered on the electoral roll of the Region, have the ability to vote and have reached 21 years of age by the election day. Candidates for the office of the regional councillor must have the ability to vote and have reached 18 years of age by the election day. Any Regional councillor under 21 years of age may - not be appointed deputy head of the region.

In order to safeguard public interests, judicial and religious officers, armed forces and security forces officers as well as any person having any relation with the regional or municipal authorities, or any debtor owing money to the municipality/region may not stand for the offices of mayor, head of the region, deputy head of the region, deputy mayor or member of the regional or municipal council.

Standing for elections at both levels of local government is prohibited. Any election of the same person as an elected representative of the first and second level local government is precluded.

5.3 Duties and responsibilities of elected representatives

The Mayor implements the programme of the municipal authority. He is responsible for the judicial and extrajudicial representation of the municipality. He guides the actions of the municipal services, heads, signs the cash payment orders, issues all licenses and certificates under his jurisdiction and signs all contracts concluded by the municipality. He executes the decisions made by the municipal council, the economic committee and the quality of life committee. He appoints the deputy mayors, chairs the executive committee and sets up working groups and working parties within the municipality, defining their organisation and operation.

The Head of the Region is responsible for the implementation of the regional development plan, the issuance of all non-regulatory instruments, for the judicial and extrajudicial representation of the Region. He is the head of the regional services and regional staff. He orders the revenue collection, decides on the allocation of budget and signs the contracts concluded by the region. He executes the decisions made by the regional council, the economic committee and the quality of life committee. He chairs the executive committee; he sets up working groups and working parties within the region, defining their organisation and operation. He establishes collective bodies and he is responsible for the transfer of powers to the members of the regional council.

Mayors, Heads of the Region or their relatives whose private interests come into conflict with municipal or regional interests are required to abstain; in this case their powers are exercised by the deputy mayor or the deputy head of the region, respectively.

Mayors, deputy mayors, Heads of the Region, deputy Heads of the Region and the presidents of the municipal and regional councils who are employed as civil servants, public entities employees or state private legal entities or business employees are entitled to unpaid mandatory special leave throughout their term of office.

Mayors, deputy mayors, all members of the economic committee and the quality of life committee are required to submit an annual statement of their assets and post it on the municipal website.

5.4 Remuneration – monetary compensation

All mayors, deputy mayors, Heads of the Region, Deputy Heads of the Region and the Presidents of the municipal and regional councils receive remuneration which is paid by the municipality or the region, respectively.

A monetary compensation is provided for participants in the regional or municipal councils meetings, as well as in the meetings of the committees for the quality of life, or the regional administrative committees meetings, except for the mayors, the heads of the region, the deputy mayors and deputy heads of the region, the presidents of the municipal and regional councils who receive remuneration.

6. DISTRIBUTION OF POWERS BETWEEN LOCAL SELF-GOVERNMENT AND NATIONAL AUTHORITIES

Municipalities and regions exercise their powers taking into account:

- The relevant national, regional and European policies
- The need for cooperation and coordination with other local or regional authorities and organisations
- The available resources to meet their responsibilities, and the need to ensure their beneficial, efficient use and equitable distribution
- The need for organising services to ensure their adequacy, quality and effectiveness
- The need for sustainable development and protection of the cultural heritage

6.1 Municipalities

Municipal authorities manage and regulate all local affairs according to the principles of subsidiarity and proximity, aiming at protecting, developing and improving the quality of life as well as promoting local interests.

Municipal authorities exercise their powers according to the relevant legislation, regulations and management regulations adopted by them (local regulatory decisions).

Municipal responsibilities include (8) eight specific areas mainly comprising the fields of:

- A. Development
- B. Environment
- C. Quality of Life and proper functioning of cities and settlements
- D. Employment
- E. Social Protection and Solidarity
- F. Education, Culture and Sports
- G. Civil Protection
- H. Rural development- Livestock – Fisheries

In order to provide their services, municipalities may set up legal entities of public or private law.

Municipalities are entitled to have the following legal entities of public law:

- a) Municipal establishments such as nurseries, orphanages, retirement homes, museums or other scientific institutions.
- b) Up to two public entities, one in the field of social protection, solidarity and education and a second one in the field of culture, sports and environment
- c) Up to two school committees, for the primary and secondary education school units, respectively
- d) One public entity for the administration and management of the port area
- e) One public entity as an independent autonomous entity, because of its widely recognised action or its long dedication to specific fields of action.
- f) One or more Municipal Associations of special purposes

Municipalities are entitled to have the following legal entities of private law:

- a) A welfare company aimed at organising activities and providing municipal services in the fields of social protection, solidarity, education, sports, culture and environment,
- b) One Municipal enterprise of water supply and drainage,
- c) One special purpose company to operate a radio or TV station,
- d) One municipal limited company to make use of the municipal immovable property or exploit public spaces,
- e) Limited companies. It should be noted that limited companies of the same corporate category are compulsorily merged into one single limited company.
- f) Existing urban non-profit companies and existing inter-municipal companies

With a view to providing better services, municipalities may also exercise state responsibilities at local level which have been assigned to them by law.

6.1.1 Areas with special features

6.1.1.1 Insular municipalities⁶

As provided by the constitution, insular municipalities may undertake additional responsibilities otherwise exercised by the regions, to better serve the populations of insular municipalities by providing services which are close to the place of residence. Special regulations are provided to support such responsibilities.

In particular:

Insular municipalities exercise additional powers in the areas of:

- Agriculture, Livestock and Fishery
- Natural resources, Energy and Industry
- Employment, Trade and Tourism
- Transports and Communications
- Works, Urban and Spatial Planning and Environment

6.1.1.2 Mountain Municipalities

The Constitution provides for the different treatment of mountain municipalities; their prevailing specific conditions necessitate a treatment similar to the one provided for insular municipalities. Therefore, a special administrative support mechanism provided by the non-mountain municipalities nearby is set up, structured in a way similar to the one provided for the insular municipalities.

⁶ It concerns the regions of the Northern and Southern Aegean and of the Ionian Sea.

The mountain regions exercise powers in the fields of:

- Energy
- Waters
- Forestry
- Agriculture and livestock
- Support of local community and economy

6.2 Regions

Regions design, plan and implement regional policies within the context of their competencies, according to the principles of transparency, effectiveness and efficiency.

Regions exercise their competences within the framework of the relevant laws and administrative regulations, in the fields of:

- A. Planning, Development
- B. Agriculture, Livestock, Fishery
- C. Natural Resources, Energy-Industry (water management, mineral wealth, energy, industry and manufacturing)
- D. Employment, Trade, Tourism
- E. Transports, Communications
- F. Works, Spatial planning, Environment
- G. Health
- H. Education, Culture, Sports
- I. Civil protection, Logistics

In order to provide their services, regions may set up legal entities of public or private law.

Regions are entitled to have the following legal entities of public law:

- a) Institutions of the former prefectures, together with their staff, which automatically come under the control of the regions and operate as regional institutions.
- b) One or more inter-level special purpose associations, set up by a region together with one or more municipalities which have their seats in the region
- c) A Regional Association for solid waste management in the form of a limited society, in which participation of the region's municipalities is compulsory. The body operates within the administrative boundaries of each region. It aims at integrated solid waste management, especially at the temporary storage, transshipment, water transport, treatment and disposal of solid waste.

In particular, a public entity regional Association called the «Special inter-collective Association of the Prefecture of Attiki (ESDNA)» operates in the metropolitan region of Attiki. Both the metropolitan region of Attiki and the municipalities of the regional unit of Attiki participate in this association to manage integrated solid waste.

Regions are entitled to have the following legal entities of private law:

- a) One company in the form of a development limited company, responsible for 1) providing scientific and technical support to the Regions, the Union of Regions and other local government entities, 2) promoting business, economic and sustainable development in the region, as well as, developing activities to protect the environment, 3) participating in relevant programmes or in the implementation of relevant policies at the interregional level or in the wider geographic area.

- b) Limited companies of the former prefectural administrations
- c) The already existing urban non-profit companies,
- d) A regional development fund, in the headquarters of every region, supervised by the Ministry of Interior. On the basis of regional council decisions, it is responsible for the management of credits from the public investment programme, the management of the funding of public sector institutions and other legal entities, the management of funding from the EU and other international organisations' programmes, related to regional and special development programmes within the Region.

6.2.1 Metropolitan Region

Metropolitan functions in Attiki and Thessaloniki are organised and conducted in a context of second level local government, by the Regions. Thus, supra-local problems are addressed in a uniform way aiming at a uniform planning and development in the wider area.

In particular, the metropolitan region of Attiki and the metropolitan unit of Thessaloniki (Region of Central Macedonia), in addition to their regional responsibilities, may exercise metropolitan responsibilities in the following areas:

- Environment and Quality of Life
- Spatial Planning and Urban Regeneration
- Transport and Communication
- Civil protection and Security beyond the municipal administrative boundaries

Moreover, a special association located in Athens has been set up with the participation of the Metropolitan Region of Attiki and the compulsory participation of all municipalities of the prefecture of Attiki to manage solid waste in the metropolitan region of Attiki.

6.2.2 Areas with special features

6.2.2.1 Insular Regions⁷

Because of their geographic specificity, insular regions, in addition to their regional responsibilities, exercise responsibilities related to the planning, the approval and monitoring of intra- regional transport plans.

6.3 Decentralised Administration Authorities

The seven (7) decentralised Administration Authorities exercise devolved state powers, in town and urban planning, environmental policy, forest policy, migration policy, citizenship and energy policy.

Executive powers in each decentralised Administration Authority are exercised by relevant services located in the city where the Authority is seated. Services located at the regional unit level exercise executive powers for specific issues. In parallel, one- stop shops are provided to deal with residence permits, citizenship, and social integration issues for non-nationals, thereby catering for citizens needs in one location.

6.4 Division of powers

Responsibilities among the central government (decentralised administration authorities) and the two levels of local self-government are distributed as follows:

⁷ It concerns the regions of the Northern and Southern Aegean and of the Ionian Sea.

Competencies of local, regional and decentralised administration authorities												
Function - Responsibilities	Competent authority			Type of competence ⁸				Exercise of competence				Remarks
	State	Regions	Municipalities	Exclusive	shared	compulsory	discretionary	direct	indirect	in own right	for another authority	
General Administration												
Security, Police	•		• ⁹		•							
Fire service	•	•	•		•							
Civil defense	•	•	•		•							
Justice	•			•								
Population register - Male registry ¹⁰	•		•		•							
Registry Office	•		•		•							
Statistical Service	•			•								
Electoral lists	•		•		•							
Education												
Preschool education	•	• ¹¹	•		•							
Primary and Secondary Education	•	•	•		•							
Vocational and technical education	•	•	•		•							
Higher education	•			•								
Adult education	•	•	•		•							
Other												
Health												
Hospitals	•		•		•							
Individual institutions	•	•	•		•							
Social Sector												
Care services for children			•	•								
Care services for families and youth	•	•	•		•							
Nursing homes, elderly centers	•	•	•		•							
Social security	•			•								
Other												

⁸ It should be stressed that dividing competencies into mandatory and optional competencies is not possible. This is because, while most of them are mandatory, there are a number of fields (social care, arts, and athletics) which comprise both mandatory and optional activities undertaken under the same competence.

⁹ Municipal police.

¹⁰ Men's military service registry

¹¹ School closure, due to extraordinary circumstances or an epidemic disease.

Urban planning , Street planning													
Urban planning	•	•	•		•								
Street planning	•	•	•		•								
Regional/ urban planning	•	•	•		•								
Environment & Public Health													
Water supply	•	•	•		•								
Waste collection		•	•		•								
Cemeteries			•	•									
Slaughterhouses			•	•									
Protection of the environment	•	•	•		•								
Consumer protection	•	•	•		•								
Arts, entertainment,sport													
Theaters, music	•	•	•		•								
Museums, art galleries libraries	•	•	•		•								
Parks, recreation areas	•	•	•		•								
Sports, entertainment	•	•	•		•								
Worship places, events	•			•									
Transports													
Highways	•	•			•								
Urban roads	•	•	•		•								
Urban transport	•	•	• ¹²		•								
Trains													
Ports	•		•		•								
Airports	•			•									
Other													
Financial services													
Natural gas	•		•		•								
Independent heating			•	•									
Irrigation		•	•		•								
Crops, fishery	•	•	•		•								
Energy	•	•	• ¹³		•								
Trade	•	•	•		•								
Tourism	•	•	•		•								
Forests	•		• ¹⁴		•								

¹² License for road transport of passengers and goods

¹³ Protection and utilization of mild or renewable energy, electrification, expansion of electronic network capacity etc.

¹⁴ Use of municipal forests

Other services												
Licenses to operate businesses, sanitary facilities, theaters, cinemas, playgrounds recreation activities etc		•	•		•							

7. CO-OPERATION AND OTHER TYPES OF LINKAGE BETWEEN FIRST AND SECOND LEVEL LOCAL AUTHORITIES

7.1 Networks

7.1.1 National Networks

Municipalities and regions wishing to advance their common purposes may set up and participate in national networks of municipal and regional authorities, aiming at the coordinated and targeted promotion of their objectives, the active participation in respective foreign networks or programmes and initiatives undertaken by international and European organisations in order to enhance their economic, social and territorial cohesion.

The networks are established by relevant municipal and regional decisions and operate pursuant to a declaration and a statute. Universities, research institutes and relevant social actors may also participate in order to serve the purpose of the network better.

7.1.2 International and European networks

Municipalities and regions wishing to advance their common purposes may set up and participate in international and European networks of local and regional authorities, aimed at the coordinated and targeted promotion of their objectives, active participation in programmes and initiatives undertaken by international and European organisations in order to enhance their economic, social and territorial cohesion. International and European networks having their headquarters in Greece are set up as urban non-profit companies.

7.2 Associations

By decision of their municipal councils, one or more municipalities may establish a special – purpose association to ensure the development of their wider area for the implementation of projects, for the provision of specific services and for the exercise of their powers, as well as for the planning and elaboration of programmes and methods. By decision of the Secretary General of the Decentralised Administration Authority, participation in associations may be compulsory for municipalities, depending on the law.

Moreover, with regard to special development purposes mentioned above, an association may be established by one or more municipalities including the respective region, by decision of their municipal and regional councils. This association is called an inter-level association. It should be noted that inter-level associations have been set up in metropolitan regions, an example of which is the Regional Inter-level Association of ESDNA in Attiki.

7.3 International cooperation

First and second level local authorities may set up international and European collaborations under international, European Union and national law, according to the scope of their responsibilities and subject to the country's international obligations, as follows:

a. Programmes and initiatives of international and European organisations

Municipalities and regions collaborate with respective foreign authorities, at the European and international level, in order to facilitate and promote transnational, inter-regional, cross-border and territorial cooperation and participate in programmes, activities and initiatives of European(EU,etc), international and regional organisations(Council of Europe, etc).

b. Twinning of cities

Municipalities and regions may enter into twinning programmes with other cities with a view to promoting economic, cultural, educational and social relations and building and developing close and friendly relations.

c. European Groupings of Territorial Cooperation

Municipalities, regions and Greek public sector bodies, including the Decentralised Administration Authorities, may participate in a European Grouping of Territorial Cooperation (EGTC) in order to facilitate and promote cross-border, transnational and/or interregional cooperation with the exclusive aim of strengthening economic and social cohesion. A European Grouping of Territorial Cooperation with its headquarters in Greece is an urban non-profit company.

d. Mission exchanges and organisation of events

Municipalities and regions may organise cultural, artistic and sporting events and mission exchanges.

7.4 Agreements

7.4.1 Intermunicipal Cooperation Agreements

Municipalities within the same region or adjacent municipalities, their legal entities governed by private law and associations of municipalities may conclude inter-municipal cooperation agreements with each other in order to exercise or support exercise of powers on behalf of their members.

7.4.2 Inter-level Cooperation Agreements

Municipalities within the same region and the local region, legal entities and associations in which any of the contacting parties may participate, can conclude, among them, inter-level cooperation agreements in order to perform or support the exercise of powers on behalf of one or more contracting parties.

7.4.3 Contracts

Municipalities, regions, associations of municipalities, the Regional Units of Municipalities, the Central Unit of Municipalities in Greece, the Union of Regions as well as all public entities and legal entities governed by private law in which the above local government authorities participate, may conclude contracts among themselves, with the public sector, or with public sector entities.

Contracts may be concluded for development works, procurement of goods and services, cultural works and projects or projects related to the municipal educational or athletics infrastructure or assessment and collection of fees, levies and fines.

Contracts for the design and implementation of projects and development plans as well as the provision of services are subject to a pre-contractual control of legality conducted by the Court of Auditors.

In particular, pre-contractual controls of legality are conducted in respect of:

1. Contracts, with cost estimates of over one million (1.000.000) €
2. Co-funded contracts, with cost estimates of over five million (5.000.000) €
3. Contracts for the procurement of services concluded by local authorities and their legal entities, with cost estimates of over five hundred thousand (500.000) €

It should be noted that contracts for estimates of over two hundred thousand (200.000) € are subject to a legality control; the control is carried out by the Commissioner of the Court of Auditors who is responsible for exercising a preventive legality control of the expenditure, before the contractual process.

8. LOCAL GOVERNMENT FINANCE

8.1 Municipal and Regional revenues

Municipal and regional revenues are divided into **ordinary** and **extraordinary** revenues

The **ordinary** revenues derive from:

- Resources allocated to them; central autonomous funds,
- Income from movable and immovable property,
- Compensatory fees and entitlements,
- Taxes, fees, entitlements and contributions,
- Local potential fees, entitlements and contributions.

The **extraordinary** revenues derive from:

- Loans, donations, bequests and legacies,
- Disposal, sale and use of assets ,
- Participation in business activities,
- Administrative fines and penalties ,
- Any other source.

8.1.1 Central autonomous funds

8.1.1.1 Municipalities

The central autonomous funds are sources annually granted by the state government to municipalities. They come from the following state budget resources:

- a) income tax for individuals and legal entities (20% of the total tax receipts),
- b) value added tax (12% of the total tax receipts),
- c) property tax (50% of the total tax receipts).

Two-thirds of the revenue from the income tax for individuals and legal entities and the total revenue from value added tax and property tax are used to meet operational and general municipal costs. One third of the revenue from the income tax for individuals and legal entities is intended to cover municipal investment costs.

Central autonomous funds are allocated, according to the suggestion of the Central Union of Municipalities of Greece, based on the demographic, geomorphological, administrative, financial, social, environmental and cultural characteristics of the municipalities.

The administrative support provided by a municipality in order to assist other municipalities in meeting their operational needs and the permanent service provision to insular and mountain municipalities is taken into serious consideration.

8.1.1.2 Regions

The central autonomous funds are sources annually granted by the state government to the Regions. They come from the following state budget resources:

- a) income tax for individuals and legal entities (2.40% of the total tax receipts),
- b) value added tax (4% of the total tax receipts).

The percentage required for meeting the regional operational and investment expenses is determined by a joint decision of the Ministers of the Interior and Finance, following the opinion of the Union of Regions. Central autonomous funds are allocated, following the suggestion of the Central Union of Regions of Greece, based on the demographic, geomorphological, administrative, financial, social, environmental and cultural characteristics of the regions with a view to alleviating disparities.

8.1.2 Local Government properties

8.1.2.1 Municipal real estate (immovable property)

Real estate is the set of properties owned by a municipality.

Real estate is divided into:

- i. Public (municipal) property
- ii. Private property
- iii. Pastures available to municipalities for exploitation and used solely for meeting livestock needs.

8.1.2.1.1 Public (municipal) property

The public real estate of municipalities includes the properties which directly serve the municipal interests; the property is divided into the property for public use and the property intended to serve municipal purposes.

8.1.2.1.1.1 Property for public use

Public (municipal) properties for public use include, among others, roads, squares, parks, gardens, playgrounds and recreation areas to serve public needs adequately. Public (municipal) properties for public use belong to municipalities, unless otherwise provided by law.

8.1.2.1.1.1.2 Real estate (movable or immovable property) serving municipal purposes

This category includes, among others, municipal stores, water supply and sewerage networks, waste management facilities, biological wastewater treatment facilities, buildings for cultural or artistic use, sports facilities, schools, cemeteries, cremation centres, municipal markets, slaughterhouses, social service buildings and facilities, seashore, beaches, shoreline and riparian zones of large lakes and navigable waters (their use has been allocated by the state government).

This municipal property can be used as an instrument for managing local affairs with a view to promoting development, protecting and improving the quality of life at the local level.

8.1.2.1.2 Private real estate

The municipal private property includes, among others, land, buildings, apartments and other residential real estate, agricultural parcels and buildings, mines, quarries, mineral springs, salt marshes, fish farms, forests and pastures. This private municipal property does not directly serve any public interest.

The distinction between public and private property relates respectively to the provisions of public and private law applicable. When making use of their property, local authorities are subject to substantive and procedural requirements mainly set by the Code of Municipalities and Communities. The substantive requirements concern the purpose, disposal and the utility benefits that are expected to be drawn by local authorities, while procedural requirements relate either to the decision making of certain elected representatives (economic committee) or to the compliance with the auction process.

Subject to usucaption, the municipal private property may be expropriated.

8.1.2.1.3 Management and use of Local Government immovable property

Municipalities are obliged to maintain, protect and appropriately manage their properties.

Special rules on the management and use of the municipal immovable property, which is the origin of revenues, mainly relate to:

- The sale of property, only when the sale results in gains for the local authority. The immovable property that can be sold relates to the private immovable property. The sale is done by auction and chartered valuers are required to estimate the market value.
- Sale of property by leasing
- Lease of property
- Lease of municipal farmland for agricultural or tree cultivation
- Direct grant of lease to quarries for production of inert materials and marble quarries
- Free allocation of ownership rights to the Roma population and foreign nationals of Greek origin who joined the state housing rehabilitation programmes.

The provisions on the management and use of the municipal property also apply to the property of legal entities, with the exception of companies which operate as legal entities governed by private law, under the private sector rules.

Similar arrangements and rules on the protection of their property apply to the regions. The regional immovable property includes private immovable property (mainly buildings which host the regional services)

8.1.2.2 Local Government real estate (movable property)

Cash in banks, securities, machinery and equipment are part of the municipal and regional movable property which is registered and managed according to the applicable provisions.

8.1.2.3 Registration of municipal and regional property

All municipal movable and immovable property has to be registered. Municipalities, as well as regions, must have a register of real estate. All municipalities are required to maintain a register of fixed assets to record and evaluate their fixed assets.

Respectively, the provisions on the implementation of the sectoral accounting plan for municipalities are applicable in relation to the double entry system of general and analytical accounting of the Regions since 1 January 2012.

8.1.3 Tax Revenues

The Constitution provides for the local government financial autonomy. Within this context, the state enacts legislation and provides for sources of revenue (taxes) in favour of local authorities. In addition, they are given the possibility of establishing regulatory acts and imposing fees, contributions and entitlements. These revenues according to their legal status¹⁵ may be used by local authorities either to balance the costs of the services provided or for general municipal purposes.

For local authorities, making use of the sources of revenue through taxes can be either discretionary or mandatory.

8.1.3.1 Compensatory fees, local discretionary compensatory fees and entitlements

Fees are imposed by first level local authorities to meet the costs of the services provided, such as cleaning services, water consumption, irrigation, are called compensatory fees; . Revenues generated by such fees are strictly earmarked for specific purposes.

Special categories of compensatory fees as specifically provided by law include:

- Fees for water supply, irrigation and drainage,
- Cleaning and lighting services fees ,
- Fees for the use of public spaces, for the permanent or temporary use of streets, pavements, squares etc
- Parking fees for vehicles in controlled parking zones,
- Entitlements for the use of municipal slaughterhouses ,
- Entitlements for the use of pasture ,
- Entitlements or fees to cover operating expenses of cemeteries,
- Fees for the value of crude industrial mineral quarrying.

Local authorities are entitled to impose local discretionary compensatory fees for services or local works which contribute to the improvement of the quality of life, the development of the local area and the provision of better services to citizens.

8.1.3.2 Taxes, fees, entitlements and contributions

Taxes, fees and entitlements enacted in favour of local authorities are:

- The real estate fee imposed on immovable property within the municipal boundaries, the amount of which is decided by a municipal council decision, as specified by law.
- A discretionary tax on electrified sites
- Fees for publicity within the municipal boundaries, the amount of which is determined by the municipalities.

In addition, the following fees are levied on either a mandatory or discretionary basis:

- Residence fees at hotels levied on all types of hotel accommodation (hotels, motels, campings, etc.)
- Fees for the gross income of clubs, restaurants and stores

¹⁵ Taxes, fees, entitlements and contributions

- Fees for trading natural medicinal mineral drinking or non-drinking water, which is a tax on transactions
- Fees for the sale of aggregate and quarry products

In the public interest, cash contributions are paid to the municipality by the owners of immovable property. These are earmarked contributions used for the drawing up planning studies and the performance of basic public urban projects.

Taxes, fees, entitlements and contributions are mainly collected either by the local authorities themselves or by other legal entities (eg Public Electricity Company) on behalf of local government agencies. However, after being collected by the state, some of them are allocated to the local authorities by ministerial decisions.

Such taxes and fees may include:

- Publicity fees for certain categories of publicity items (diaries, presents, printed material, promotion of products at shops, events, etc),
- Fees for carrying out entertainment games ,
- Tax on beer,
- Fees for decommissioned ships ,
- Real estate tax (15% of which is collected through electricity bills)
- Fines for violating the Highway Code and fines for building violations.

8.2 Financial Management

8.2.1 Municipalities

In the context of modernising local authorities' organisation and operation, the law specifies that five year Operational Programmes must be drawn up by the municipalities aimed at introducing permanent planning, monitoring and evaluation procedures of actions undertaken by first level local authorities, enhancing transparency and improving municipal human and material resources management.

Each Operational programme describes the municipal strategic, operational and financial planning for a period of five years. This planning requires an inter-municipal and inter-level cooperation, and the active participation of all municipal services and legal entities which entered into consultation with the local society. The planning is structured in Annual Action Plans which include the annual budgets, the actions and projects to be implemented within the year as well as a detailed record of funding resources.

The budget, the annual action plan, the report of the Economic Committee and the municipal council decisions concerning the imposition of taxes, fees, duties and levies are submitted for audit to the Legality Auditor.

The summary budget statement, as voted by the municipal council, has to be posted on the municipal website and published in at least one local daily or weekly newspaper. The quarterly report on the results of budget execution, which is submitted to the municipal council by the economic committee for the previous quarter, upon recommendation of the person in charge of the municipal financial services, is also posted on the municipal website.

A municipality's treasury function is exercised by a special department which is part of the financial service and set up by the Internal Organisation Service.

8.2.2 Regions

As part of its mid-term planning, the Regions have to prepare a five year operational programme within the first nine months of their election. The five year Operational Programme is set out in Annual Action Plans and Annual Budgets. The budget, the annual action plan, the report prepared by the regional committee and the regional council decisions on taxes and fees to be imposed are submitted to the Legality Auditor.

An annex to the budget presents the actions to be taken with regard to the metropolitan functions of the region of Attiki, those of the metropolitan unit of Thessaloniki, within the region of Kentriki Makedonia (Central Macedonia).

A budget summary as voted by the regional council is posted on the regional website and published in at least one regional daily or weekly newspaper.

8.3 Transfer of powers and resources

Any transfer of powers from central or regional state entities to the local government presupposes the transfer of corresponding funds.

The costing process of each power to be transferred to local authorities includes:

- a) defining the operating costs, together with the infrastructure and any kind of equipment used during the period of transfer,
- b) defining the overall cost of the power required when exercised by the municipalities or the regions.

8.4 Concluding loans

Municipalities and regions may enter into loan contracts with the state, accredited institutions, financial institutions in Greece or abroad as well as public entities and organisations.

Local authorities borrowing requirements should mainly meet the following:

- A. The proceeds of borrowing should be used for funding local authorities investments or debts
- B. The interests' repayments and the annual regular revenues ratio
- C. The total debt/ total annual revenues ratio

Also, transparency rules are laid down for prepayments from the Central Autonomous Funds.

8.5 Special Consolidation Program

The Special Consolidation Programme applies to municipalities and regions which have severe financial problems. Municipalities and regions may take part upon their request. Municipalities or regions may exceptionally get into the special consolidation programme, without prior request, only in special circumstances.

The following requirements should be met so that a municipality or a region can join the consolidation programme:

- a decision by a qualified majority of the municipal/ regional council
- an assessment of the financial situation of the municipality / region by statutory auditors

- the elaboration by the municipality or the region, of a specific consolidation programme including measures, actions and schedules

In this way, municipalities or regions express their desire to rebuild their financial situation, to plan and get involved in the relevant process and create favourable conditions for local and regional development.

Managed by the Audit Committee, the Special Consolidation Programme is funded through the Central Autonomous Funds by a consolidation and local government solidarity account, created in the Deposit and Loans Fund.

It should be noted that, municipalities and regions that cannot balance their budgets are offered the possibility, before entering into the Special Consolidation Programme, to enter the amount of debt owing and having arisen before 31 December 2011 on the revenue side related to loans, so that those debts can be paid off through loans from the Deposit and Loans Fund or other credit institutions.

8.6 Local Authorities' Development programmes

Within the context of the Kallikrates Programme, the National Development Programme for Local Government "ELL.A.D.A" aims at strengthening local and regional development and reducing regional disparities.

The purpose of this programme is to create a new development model for local government which can:

- a) complete basic infrastructure works of local responsibility
- b) protect the environment
- c) support high level artistic interventions
- d) provide support to insular and mountain municipalities and municipalities with difficult access
- e) reward innovation and new ideas
- f) promote government –private sector partnerships and encourage entrepreneurship.

In order to provide support to local societies during the current financial situation, the law provides for the establishment of a programme entitled "Self-government- Social Cohesion – Balanced Development- A.K.S.I.A.". The new development programme aims at improving local economy conditions, promoting sustainable development, social cohesion and employment mainly through implementation of in-house procurement projects of local importance while boosting employment and improving infrastructure

8.7 Auditing of first and second level local authorities

8.7.1 Preventive control of revenue collection

The Court of Auditors carries out a preventive control of all expenses incurred by municipalities, regions and their legal entities, (except the school committees), public utilities enterprises, municipal enterprises of water supply and sewerage, and the municipal limited companies regardless of their population.

The preventive control of expenses as well as that of debts, liabilities or penalties against third parties is conducted by the Commissioner of the Court of Auditors who is responsible for the preventive control of expenses. Procedures for holding elected representatives or officials accountable for the amount of the damage they cause are available in the event of uncollected revenues owing to their fault or gross negligence.

8.7.2 Ex post audits

The Court of Auditors is responsible for carrying out ex post audits on the accounts of municipalities, regions and their public entities as well as on accounts of the public utilities enterprises, water supply enterprises and sewerage and municipal limited companies. Audits conducted are annual random audits, unless cases are identified which require a more generalised audit which is conducted after completion of a financial activity. Audits performed can be extraordinary, general, special purpose or thematic audits either of legality or regularity of the financial management procedures.

The Commissioner who is responsible for the preventive control is responsible for the ex post audits, as well. The report prepared on the results of the ex post audits performed is submitted to the Ministers of Interior and of Finance and to Parliament's Institutions and Transparency Committee.

9. SUPERVISION OF LOCAL AUTHORITIES

9.1 Principles

The State exercises control over the actions of municipalities, regions, their legal entities and single and collective bodies. This control is strictly a **legality control**, rather than an expediency control, **over local government actions** and a **disciplinary control of elected representatives**.

9.2 Supervisory bodies

The Local Authorities' independent monitoring agency, the legality auditor and the Council of Legality Auditors are responsible for carrying out a legality control over municipal actions and a disciplinary control over elected representatives.

This Agency is established and located in the headquarters of each Decentralised Administration Authority. It exercises legality control over local government actions, has disciplinary powers over elected bodies and hears appeals against single or collective local government bodies and legal entities. It is a decentralised service of the Ministry of Interior, under the Minister of Interior, issuing instructions to ensure the legality of municipal and regional actions. In parallel, it can proceed in on-site controls, where and when necessary.

Each Local Authorities' independent monitoring agency is headed by a legality auditor, who is a senior official with a five year term. The legality auditor is responsible for preparing an annual report suggesting legislative and other measures for the effective implementation of the legality control.

The Council of Legality Auditor is presided by the Minister of Interior. It is responsible for coordinating the independent Local Government Audit Services and addressing organisational and operational issues as well as issues related to the exercise of control over local government actions. It may refer to the State Legal Council for major issues with regard to the control exercised by the independent Local Government Audit Services and draw conclusions on the basis of the state legality control exercised over local government actions.

9.3 Legality control of actions and disciplinary control of elected representatives

9.3.1 Control over Local Government Actions-Obligatory and ex officio control

Specific local government decisions provided for in the law according to their importance undergo an obligatory control by the Independent Local Government Audit Service and the Legality Auditor within 15 days from the date of issuance. The Legality Auditor decides on the legality of actions within 30 days. In the event of illegality, the action is declared void. In addition to the obligatory control, the law provides for an ex officio control. In this context, a Legality Auditor may ex officio cancel any decision made by the above bodies, for reasons of legality, within two months from the date of publication or issuance.

The decisions of the Legality Auditor bind the parties affected by them.

9.3.2 Control over elected representatives

With the consent of the Disciplinary Board, mainly composed of magistrates, the legal auditor may decide to suspend elected representatives for up to a maximum of six months or revoke their term of office, if they have committed a serious breach of their duties or exceeded their jurisdiction by fraud or gross negligence.

Elected representatives may be dismissed or the municipal or regional council may be dissolved only for serious reasons of public interest by decision of the Minister of Interior, based on the consent of the above-mentioned Disciplinary Board and on a reasoned report from the Legality Auditor.

In addition, the law provides for administrative measures, such as the automatic suspension and withdrawal of duties for elected representatives, under specific conditions related to specific offences, prosecution procedures and sentences without appeal.

Municipal or regional bodies must pay compensation to local bodies and authorities for any actual damage caused to their property, by fraud or gross negligence. The actual damage is attributed by a three member Audit Committee with the participation of the Legality auditor

10. REMEDIES FOR INDIVIDUALS AGAINST DECISIONS OF LOCAL AUTHORITIES

Citizens who have a legitimate interest and /or are affected by local government acts or omissions may be protected either administratively or judicially in the following ways:

10.1 Administrative Protection

10.1.1 Appeal before the Legality Auditor

Appeal before the Legality Auditor is an administrative local government control process which takes place at a decentralised state level.

Anyone who has a legitimate interest may bring special administrative proceedings before the Legality Auditor against actions and/or decisions of single or collective municipal, regional bodies or entities; s/he may also bring proceedings against these bodies or entities for action which should have been taken within fifteen (15) days from the publication or posting on the site of any municipal or regional decision.

The Legality Auditor must decide within two (2) months from the date the complaint is submitted; otherwise the complaint is considered to have been tacitly rejected. The Legality Auditor may suspend the execution of an action upon request of the interested party, on account of the well-founded character of the appeal or by claiming irreparable damage until the examination process is complete. These are the only times that the immediate implementation of municipal and regional actions may be suspended.

10.1.2 Submitting complaints to the Inspector General of Public Administration and/or to the Inspectors-Controllers Body for Public Administration

This is an administrative local government control process which takes place at the central level.

Citizens may submit a complaint on mismanagement either to the Inspector General of Public Administration or to the Inspectors-Controllers Body for Public Administration.

The Inspector General of Public Administration who is responsible for ensuring the smooth and effective functioning of public administration, including local government, for monitoring and evaluating the work of Inspectors-Controllers Body for Public Administration and other public administration Monitoring and Control Bodies and Services (except for the Inspectorate within the Ministry of Finance) may order disciplinary proceedings or take other administrative measures, after a complaint has been submitted.

The Inspectors-Controllers Body for Public Administration is a body of public administration internal control, including first and second level local authorities and their legal entities. The body receives complaints and conducts inspections, audits and investigations, (including on site investigations) to identify phenomena of maladministration, inefficiency, low productivity and quality of the services provided. If held accountable, a disciplinary control is exercised over the offenders, and a criminal prosecution is conducted against them.

10.1.3 Submitting complaints to the Greek Ombudsman

This is an administrative local government control process which takes place at the central level in an independent administrative authority.

The Ombudsman is an independent administrative authority, not controlled by government institutions, operating under conditions of neutrality and independence from any political power and enjoying high prestige. The Greek Ombudsman handles complaints submitted by citizens, acting as an extra-judicial dispute resolution mechanism between citizens and public and local government. The role of the Greek Ombudsman is that of a mediator since he does not have any normative power and he cannot impose any sanctions

10.1.4 Submitting complaints to the Municipal Ombudsman for citizens and businesses or to the Regional Ombudsman for citizens and businesses

This is an internal administrative local government control process which takes place at the local level and is based on the principle of subsidiarity.

The Municipal or Regional Ombudsman receives complaints from citizens and businesses affected by local government maladministration. The Ombudsman mediates so that the problems can be solved within local government services.

10.2 Judicial Protection

All citizens who have a legal interest or are affected by local government actions or omissions are entitled to appeal to the courts.

The appeal takes place at the administrative courts, either of first instance or of appeal, or even at the Council of State which is the higher administrative court.

It should be noted that administrative control, mainly the appeal before the Legality Auditor as well as complaints to the Inspector General of Public Administration or to the Inspectors-Controllers Body for Public Administration, may result in judicial control in cases where a disciplinary penalty is imposed by an administrative court.

In any case, the administrative authorities are required to comply with judicial decisions within a reasonable time, as judicial decisions are binding.

11. LOCAL GOVERNMENT PERSONNEL

There are two categories of personnel in terms: permanent staff and staff employed under private law open-ended contracts. The law provides for the recruitment of temporary staff to meet any unforeseen, emergency or seasonal requirements that may arise.

Salaries of first level local government staff are paid from local budgets.

The salaries of second level local government staff (regions) are charged to the state budget during the implementation of the "Medium Term Financial Strategy Framework 2012-2015".

First and second level local government staff is recruited by the respective local bodies. In particular, the permanent staff is recruited after a call for recruitment and is based on a list of successful candidates issued by the Supreme Court for Personnel Selection.

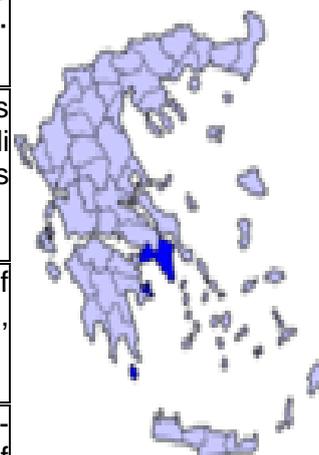
Local government staff can move from one local government agency to another or from local authorities to state services under certain conditions.

The total number of municipal and regional employees amounts to 76 638 and 14 943 respectively.

**ANNEX
DETAILED TABLES OF DECENTRALISED ADMINISTRATION AUTHORITIES**

Decentralised Administration Authority of Attiki -Seat: Athina (Athens) - 1 region

Administrative Division of the Region of Attiki (Attica)	
<u>Size:</u> 3.808 km ² · <u>Population:</u> 3.761.810 (official census 2001), Seat: Athina (Athens)	
Regional Unit of Kentrikos Tomeas Athinas/ Central Sector of Athens	Municipality of Athina, Municipality of Vyronas, Municipality of Galatsi, Municipality of Dafni-Ymittos, Municipality of Zografou, Municipality of Ilioupoli, Municipality of Kaisariani, Municipality of Filadelfeia - Chalkidona
R.U of Voreios Tomeas Athinas/Northern Sector of Athens	Municipality of Agia Paraskevi, Municipality of Amarousio, Municipality of Vrilissia, Municipality of Irakleio, Municipality of Kifisia, Municipality of Lykovrysi-Pefki, Municipality of Metamorfosi, Municipality of Nea Ionia, Municipality of Papagos-Cholargos, Municipality of Penteli, Municipality of Filothei – Psychiko, Municipality of Chalandri
R.U Dytikou Tomea Athinas/Western Sector of Athens	Municipality of Agia Varvara Municipality of Agioi Anargyroi-Kamatero Municipality of Aigaleo Municipality of Ilio Municipality of Peristeri Municipality of Petroupoli, Municipality of Chaidari
R.U Notiou Tomea Athinas/Southern Sector of Athens	Municipality of Agios Dimitrios Municipality of Alimos Municipality of Glyfada Municipality of Elliniko-Argyroupoli Municipality of Kallithea Municipality of Moschato-Tavros Municipality of Nea Smyrni Municipality of Palaio Faliro
R.U of Peiraias (Piraeus)	Municipality of Keratsini-Drapetsona, Municipality of Korydallos, Municipality of Nikaia - Agios Ioannis Rentis, Municipality of Peiraias, Municipality of Perama
R.U of Anatoliki Attiki (Eastern Attica)	Municipality of Acharnes, Municipality of Vari-Voula-Vouliagmeni, Municipality of Dionysos, Municipality of Kropia, Municipality of Lavreotiki, Municipality of Marathonas, Municipality of Markopoulo, Municipality of Paiania, Municipality of Pallini, Municipality of Rafina - Pikermi, Municipality of Saronikos, Municipality of Spata-Artemida, Municipality of Oropos
R.U of Dytiki Attiki (West Attica)	Municipality of Aspropyrgos, Municipality of Elefsina, Municipality of Mandra-Eidyllia, Municipality of Megara, Municipality of Fyli
R.U. of Nisia/Islands	Municipality of Agkistri, Municipality of Aigina, Municipality of Kythira, Municipality of Poros, Municipality of Salamina, Municipality of Spetses, Municipality of Troizinia, Municipality of Ydra
Website: www.attiki.gov.gr	



Decentralised Administration Authority of Makedonia - Thraki - Seat: Thessaloniki - 2 regions

Administrative Division of the Region of Anatoliki Makedonia –Thraki (Eastern Macedonia and Thrace)	
<u>Size</u> : 14.157 km ² · <u>Population</u> : 611.067 (official census 2001) · <u>Seat</u> : Komotini	
<u>R.U. of Drama</u>	Municipality of Doxato · Municipality of Drama · Municipality of Kato Nevrokopi · Municipality of Paranesti · Municipality of Prosotsani
<u>R.U. of Evros</u>	Municipality of Alexandroupoli · Municipality of Didymoteicho · Municipality of Orestiada · Municipality of Samothraki · Municipality of Soufli
<u>R.U. of Thasos</u>	Municipality of Thasos
<u>R.U. of Kavala</u>	Municipality of Kavala · Municipality of Nestos · Municipality of Pangaio
<u>R.U. of Xanthi</u>	Municipality of Avdira · Municipality of Mykis · Municipality of Xanthi · Municipality of Topeiros
<u>R.U. of Rodopi</u>	Municipality of Arriana · Municipality of Iasmos · Municipality of Komotini · Municipality of Maroneia-Sapes
Website :: www.remth.gr	



Administrative Division of the Region of Kentriki Makedonia (Central Macedonia)	
<u>Size</u> : 18.811 km ² · <u>Population</u> : 1.871.952 (official census 2001) · <u>Seat</u> : Thessaloniki	
<u>R.U. of Imathia</u>	Municipality of Alexandreia · Municipality of Veroia · Municipality of Iroiki Poli Naousas
<u>R.U. of Thessaloniki</u>	Municipality of Ampelokipoi-Menemeni · Municipality of Volvi · Municipality of Delta · Municipality of Thermaikos · Municipality of Thermi · Municipality of Thessaloniki · Municipality of Kalamaria · Municipality of Kordelio-Evosmos · Municipality of Lagkadas · Municipality of Neapoli-Sykees · Municipality of Pavlos Melas · Municipality of Pylaia-Chortiatis · Municipality of Chalkidona · Municipality of Oraiakastro
<u>R.U. of Kilkis</u>	Municipality of Kilkis · Municipality of Municipality of Paionia
<u>R.U. of Pella</u>	Municipality of Almopia · Municipality of Edessa · Municipality of Pella · Municipality of Skydra
<u>R.U. of Pieria</u>	Municipality of Dia-Olympos · Municipality of Katerini · Municipality of Pydna-Kolindro
<u>R.U. of Serres</u>	Municipality of Amfipoli · Municipality of Visaltia · Municipality of Emmanouil Pappas · Municipality of Irakleia · Municipality of Nea Zichni · Municipality of Serres · Municipality of Sintiki
<u>R.U. of Chalkidiki</u>	Municipality of Aristotelis · Municipality of Kassandra · Municipality of Nea Propontida · Municipality of Polygyros · Municipality of Sithonia
Website :: www.rcm.gr	



Decentralised Administration Authority of Peloponnisos, Dytiki Ellada and Ionio (Peloponnesus, Western Greece, Ionian Sea) - Seat: Patra - 3 Regions

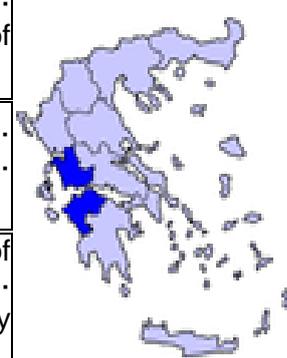
Administrative Division of the Region of Peloponnisos

Size: 15.490 km² · Population : 638.942 (official census 2001) · Seat: Tripoli

<u>R.U. of Argolida</u>	Municipality of Argos-Mykines · Municipality of Epidavros · Municipality of Ermioni · Municipality of Nafplion	
<u>R.U. of Arkadia</u>	Municipality of Voreia Kynouria · Municipality of Gortynia · Municipality of Megalopoli · Municipality of Notia Kynouria · Municipality of Tripoli	
<u>R.U. of Korinthia</u>	Municipality of Velo-Vocha · Municipality of Xylokastro-Evrostini · Municipality of Korinthos · Municipality of Loutraki - Agioi Theodoroi · Municipality of Nemea · Municipality of Sikyonies	
<u>R.U. of Lakonia</u>	Municipality of Anatoliki Mani · Municipality of Elafonisos · Municipality of Monemvasia · Municipality of Evrotas · Municipality of Sparti	
<u>R.U. of Messinia</u>	Municipality of Dytiki Mani · Municipality of Kalamata · Municipality of Messini · Municipality of Oichalia · Municipality of Pylos-Nestor · Municipality of Trifylia	
Website: www.peloponnisos.gov.gr		

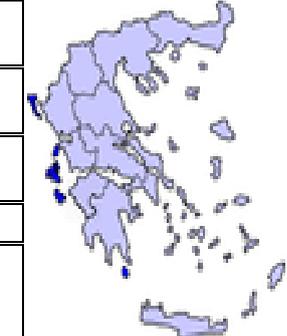
Administrative Division of the Region of Dytiki Ellada (West Greece)

Size: 11.350 km² · Population : 740.506 ((official census 2001) · Seat: Patra

<u>R.U. of Aitolokarnania</u>	Municipality of Agrinio · Municipality of Aktio-Vonitsa · Municipality of Amfilochia · Municipality of Thermo · Municipality of Ieri Poli Mesolongiou · Municipality of Xiromero · Municipality of Nafpaktia	
<u>R.U. of Achaia</u>	Municipality of Aigialeia · Municipality of Dytiki Achaia · Municipality of Erymanthos · Municipality of Kalavryta · Municipality of Patra	
<u>R.U. of Ileia</u>	Municipality of Andravida-Kyllini · Municipality of Andritsaina-Krestena · Municipality of Archaia Olympia · Municipality of Zacharo · Municipality of Ilida · Municipality of Pineios · Municipality of Pyrgos	
Website: www.pde.gov.gr		

Administrative Division of the Region of Ionia Nisia (Islands of Ionian Sea)

Size: 2.307 km² · Population : 212.984 (official census 2001) · Seat: Kerkyra (Corfu)

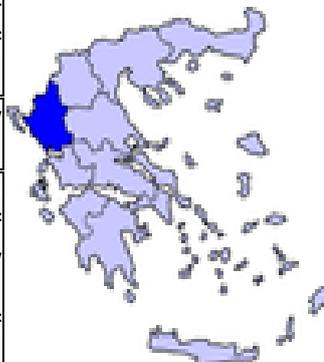
<u>R.U. of Zakynthos</u>	Municipality of Zakynthos	
<u>R.U. of Kerkyra</u>	Municipality of Kerkyra · Municipality of Paxoi	
<u>R.U. of Κεφαλληνίας Kefallinia</u>	Municipality of Kefallonia	
<u>R.U. of Ithaki</u>	Municipality of Ithaki	
<u>R.U. of Lefkada</u>	Municipality of Lefkada · Municipality of Meganisi	
Website: www.ionianisia.gov.gr		

Decentralised Administration Authority of Ipeiros – Dytiki Makedonia- Seat: Ioannina - 2 Regions

Administrative Division of the Region of Ipeiros

Size: 9.203 km² · Population : 353.820 (official census 2001) · Seat: Ioannina

<u>R.U of Arta</u>	Municipality of Artas · Municipality of Georgios Karaiskakis · Municipality of Kentrika Tzoumerka · Municipality of Nikolaos Skoufas
<u>R.U of Thesprotia</u>	Municipality of Igoumenitsa · Municipality of Souli · Municipality of Filiates
<u>R.U of Ioannina</u>	Municipality of Voreia Tzoumerka · Municipality of Dodoni · Municipality of Zagori · Municipality of Zitsa · Municipality of Ioannina · Municipality of Konitsa · Municipality of Metsovo · Municipality of Pogoni
<u>R.U of Preveza</u>	Municipality of Ziros · Municipality of Parga · Municipality of Preveza



Website: www.php.gov.gr

Administrative Division of the Region of Dytiki Makedonia (Western Macedonia)

Size: 9.451 km² · Population : 301.522 (official census 2001) · Seat: Kozani

<u>R.U of Grevena</u>	Municipality of Grevena · Municipality of Deskati
<u>R.U of Kastoria</u>	Municipality of Kastoria · Municipality of Nestorio · Municipality of Orestida
<u>R.U of Kozani</u>	Municipality of Voio · Municipality of Eordaia · Municipality of Kozani · Municipality of Servia - Velventos
<u>R.U of Florina</u>	Municipality of Amyntaio · Municipality of Prespes · Municipality of Florina



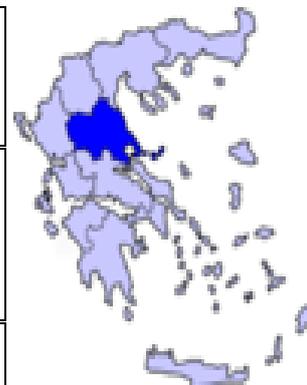
Website: www.westernmacedonia.gr

Regions

Administrative Division of the Region of Thessalia

Size: 14.037 km² · Population : 753.888 (official census. 2001) · Seat: Larisa

<u>R.U of Karditsa</u>	Municipality of Argithea · Municipality of Karditsa · Municipality of Limni Plastira · Municipality of Mouzaki · Municipality of Palamas · Municipality of Sofades
<u>R.U of Larisa</u>	Municipality of Agia · Municipality of Elassona · Municipality of Kileler · Municipality of Larisa · Municipality of Tempi · Municipality of Tyrnavos · Municipality of Farsala
<u>R.U of Magnisia</u>	Municipality of Almyros · Municipality of Volos · Municipality of Zagoras - Mouresis · Municipality of Notis Pilio · Municipality of Rigas Feraios
<u>R.U of Sporades</u>	Municipality of Alonnisos · Municipality of Skiathos · Municipality of Skopelos
<u>R.U of Trikala</u>	Municipality of Kalampaka · Municipality of Pyli · Municipality of Trikala · Municipality of Farkadona

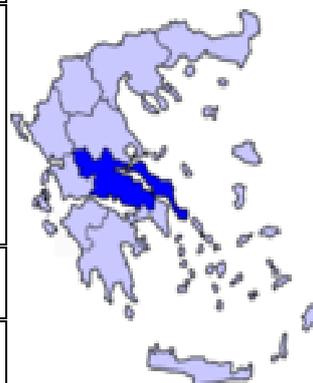


Website: www.thessalia.gov.gr

Administrative Division of the Region of Sterea Ellada (Mainland Greece)

Size: 15.549 km² · Population : 605.329 (official census 2001) · Seat: Lamia

<u>R.U of Voiotia</u>	Municipality of Aliartos · Municipality of Distomos-Arachovas-Antikyras · Municipality of Thivas · Municipality of Levadeias · Municipality of Orchomenos · Municipality of Tanagra
<u>R.U of Evoia</u>	Municipality of Dirfys-Messapia · Municipality of Eretria · Municipality of Istiaia-Aidipsos · Municipality of Karystos · Municipality of -Kymis-Aliveris · Municipality of Mantoudi-Limni-Ag.Anna · Municipality of Skyros · Municipality of Chalkida
<u>R.U of Evrytania</u>	Municipality of Agrafa · Municipality of Karpenisi
<u>R.U of Fthiotida</u>	Municipality of Amfikleia-Elateia · Municipality of Domokos · Municipality of Lamia · Municipality of Lokri · Municipality of Makrakomi · Municipality of Molos-Agios Konstantinos · Municipality of Stylida
<u>R.U of Fokida</u>	Municipality of Delfoi · Municipality of Dorida



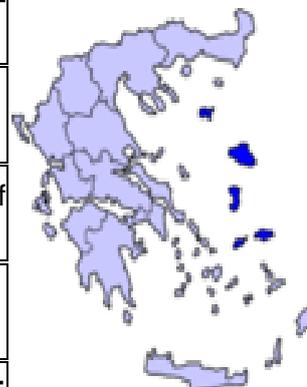
Website: www.stereaellada.gov.gr

Decentralised Administration Authority of Aigaio (Aegean Sea)– Seat: Peiraias (Piraeus) - 2 Regions

Administrative Division of the Region of Voreio Aigaio (North Aegean Sea)

Size: 3.836 km² · Population : 206.121 (official census 2001) · Seat: Mytilini

<u>R.U of Ikaria</u>	Municipality of Ikaria · Municipality of Fournoi - Korseon
<u>R.U of Lesvos</u>	Municipality of Lesvos
<u>R.U of Limnos</u>	Municipality of Agios Efstratios · Municipality of Limnos
<u>R.U of Samos</u>	Municipality of Samos
<u>R.U of Chios</u>	Municipality of Oinousses · Municipality of Chios · Municipality of Psara.

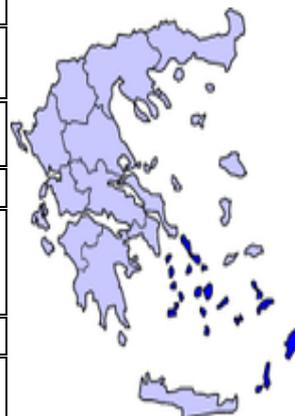


Website: www.northaegean.gr

Administrative Division of the Region of Notio Aigaio (South Aegean Sea)

Size: 5.286 km² · Population : 302.686 (official census 2001) · Seat: Ermoupoli

<u>R.U of Andros</u>	Municipality of Andros
<u>R.U of Thira</u>	Municipality of Anafi · Municipality of Thira · Municipality of Ios · Municipality of Sikinos · Municipality of Folegandros
<u>R.U of Kalymnos</u>	Municipality of Agathonisi · Municipality of Astypalaia · Municipality of Kalymnos · Municipality of Leipsoi · Municipality of Leros · Municipality of Patmos
<u>R.U of Karpathos</u>	Municipality of Karpathos · Municipality of Kasos
<u>R.U of Kea - Kythnos</u>	Municipality of Kea · Municipality of Kythnos
<u>R.U of Kos</u>	Municipality of Kos · Municipality of Nisyros
<u>R.U of Milos</u>	Municipality of Kimolos · Municipality of Milos · Municipality of Serifos · Municipality of Sifnos
<u>R.U of Mykonos</u>	Municipality of Mykonos
<u>R.U of Naxos</u>	Municipality of Amorgos · Municipality of Naxos & Mikron Kyklades
<u>R.U of Paros</u>	Municipality of Antiparos · Municipality of Paros
<u>R.U of Rodos</u>	Municipality of Megisti · Municipality of Rodos · Municipality of Symi · Municipality of Tilos · Municipality of Chalki
<u>R.U of Syros</u>	Municipality of Syros-Ermoupoli
<u>R.U of Tinos</u>	Municipality of Tinos

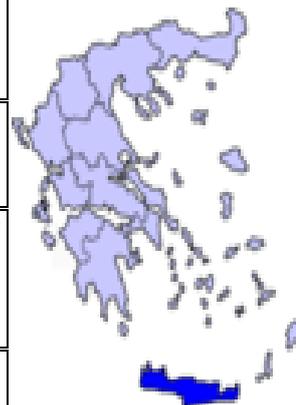


Website: www.notioaigaio.gr

Administrative Division of the Region of Kriti (Crete)

Size: 8.336 km² · Population : 601.131(official census 2001) · Seat: Irakleio

<u>R.U of Irakleio</u>	Municipality of Archanes-Asterousioi · Municipality of Viannos · Municipality of Gortyna · Municipality of Irakleio · Municipality of Malevizi · Municipality of Minoa Pediada · Municipality of Faistos · Municipality of Chersonisos
<u>R.U of Lasithi</u>	Municipality of Agios Nikolaos · Municipality of Ierapetra · Municipality of Oropedi · Municipality of Siteia
<u>R.U of Rethymno</u>	Municipality of Agios Vasileios · Municipality of Amari · Municipality of Anogeia · Municipality of Mylopotamos · Municipality of Rethymno
<u>R.U of Chania</u>	Municipality of Apokoronos · Municipality of Gavdos · Municipality of Kantanos-Selinos · Municipality of Kissamos · Municipality of Platanias · Municipality of Sfakia · Municipality of Chania



Website: www.crete-region.gr