



**ΕΠΙΣΗΜΗ ΕΦΗΜΕΡΙΔΑ
ΤΗΣ ΚΥΠΡΙΑΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ
ΠΑΡΑΡΤΗΜΑ ΠΡΩΤΟ
ΝΟΜΟΘΕΣΙΑ - ΜΕΡΟΣ ΙΙ**

Αριθμός 4470	Πέμπτη, 29 Δεκεμβρίου 2022	1457
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Ο περί Προϋπολογισμού του 2023, Νόμος του 2022 εκδίδεται με δημοσίευση στην Επίσημη Εφημερίδα της Κυπριακής Δημοκρατίας σύμφωνα με το Άρθρο 52 του Συντάγματος.

Αριθμός 82(II) του 2022

ΝΟΜΟΣ ΠΡΟΒΛΕΠΩΝ ΠΕΡΙ ΤΟΥ ΠΡΟΫΠΟΛΟΓΙΣΜΟΥ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ ΓΙΑ ΤΟ ΟΙΚΟΝΟΜΙΚΟ ΕΤΟΣ ΠΟΥ ΛΗΓΕΙ ΣΤΙΣ ΤΡΙΑΝΤΑ ΜΙΑ ΔΕΚΕΜΒΡΙΟΥ ΤΟΥ ΕΤΟΥΣ ΔΥΟ ΧΙΛΙΑΔΕΣ ΕΙΚΟΣΙ ΤΡΙΑ

ΕΠΕΙΔΗ με βάση την πρώτη παράγραφο του Άρθρου 167 του Συντάγματος έχει συνταχθεί ο Προϋπολογισμός της Δημοκρατίας για το οικονομικό έτος που λήγει στις 31 Δεκεμβρίου, 2023 και εγκριθεί από το Υπουργικό Συμβούλιο όπως προνοείται σε αυτή. Προοίμιο.

ΚΑΙ ΕΠΕΙΔΗ ποσό που δεν υπερβαίνει τα δύο δισεκατομμύρια, εννιακόσια δύο εκατομμύρια, τριακόσιες εξήντα τέσσερις χιλιάδες και διακόσια ενενήντα επτά ευρώ (€2.902.364.297) πρέπει να βαρύνει το Πάγιο Ταμείο για τη χρήση των δώδεκα μηνών που λήγουν στις 31 Δεκεμβρίου, 2023, όπως προνοείται από το Σύνταγμα ή οποιοδήποτε Νόμο.

ΚΑΙ ΕΠΕΙΔΗ είναι αναγκαία η πρόβλεψη για εκείνες τις δαπάνες της Κυβέρνησης της Δημοκρατίας για το έτος που λήγει στις 31 Δεκεμβρίου, 2023 για τις οποίες δεν έχει ήδη γίνει πρόβλεψη ή δεν θα γίνει τέτοια αργότερα από το Σύνταγμα ή οποιοδήποτε Νόμο.

ΚΑΙ ΕΠΕΙΔΗ περαιτέρω είναι αναγκαία η ίδρυση ορισμένων νέων θέσεων και η κατάργηση ορισμένων υφισταμένων.

Η Βουλή των Αντιπροσώπων ψηφίζει ως ακολούθως:

1. Ο παρών Νόμος θα αναφέρεται ως ο περί Προϋπολογισμού του 2023, Νόμος του 2022.

Συνοπτικός
τίτλος.

Ννειήηη πεξαηηέξσ φηη, νπνηαδήπνηε εμνηθλφθεζε ζηηο νκάδεο θαη ππννκάδεο δαπαλψ 02000, 02100 θαη 02300 ηνπ θαζε θεθαηαίλπ ηνπ Πξψηηνπ Πίλαθα δελ δχλαηαι λα δηαγεζί θαη δαπαλεζί γηα θαίπζε εηειέκκαηο ζε νπνηαδήπνηε ησλ πξναλαθεξφκεσλ νκάδσλ θαη ππννκάδσλ δαπαλψ ηνπ ίδηνπ θεθαηαίλπ, αηιά νρηε θαη νπνηαδήπνηε εμνηθλφθεζε ζε νπνηαδήπνηε άηε νκάδα/ππννκάδα δαπαλψ ηνπ ίδηνπ θεθαηαίλπ δχλαηαι λα δηαγεζί θαη δαπαλεζί γηα θαίπζε ηνπ εηειέκκαηο νπνηαδήπνηε πνζψ νπνηαζδήπνηε απφ ηηο πηλ πάλσ αλαθεξφκεο νκάδεο/ππννκάδεο δαπαλψ:

(4) Οι ζέζεο πνπ αλαθέξνληαη ζην Γεύεξν Μέξνο ηνπ Γεύεξνπ Πίλαθα θαξαξγνύληαη.

Γεύεξνο Πίλαθα.
Γεύεξν Μέξνο.

(5) Ο Υπνπξγός Οηθνλνκηθώλ έξεη εμπνζία λα απνθαζίδεη γηα ηελ άξζε αλθαηώλ θαη ηελ επίπζε πξνβλεκώλ πνπ δπλαηόλα αλαθάλνλη από ηελ εθαξκγή ησλ αλαβαζκίζεσλ ζέζεσλ ή άηησλ κηζνδνηηθώλ ξπζκίζεσλ, όπσο αλαθέξνληαη ζην Παράρθεα – Μηζνδνηηθέο ζέζεηο, ην νπνίν πξνβλεκώλεη ζην Γεηνίν Γαπαλώλ.

7. Τεξνπνκέλσλ ησλ δηαηάμεσλ ηνπ Νόκνπ θαη ησλ περξί ηεο Γεκνζηνλνκηθήο Δπξώηεο θαη ηνπ Γεκνζηνλνκηθνύ Πηαζίνπ Καλνληθώλ ηνπ 2016, ηε ιεηηνπνγνία πνπ αλαθέξνληαη ζην Τξίην Πίλαθα νξίζνληαη σο ιεηηνπνγνία πνπ αζηνύλ έηεξν (Διέγνληεο ιεηηνπνγνία) ζηα Έξνδα θαη ζηηο Γαπάλεο.

Λεηηνπνγνία πνπ
αζηνύλ έηεξν
ζηα Έξνδα θαη
ζηηο Γαπάλεο.
Τξίην Πίλαθα.

8. Οη νη όξνη, ήηεη ζέζεσλ ή άηηε νξνγία πνπ ρεξνκνηνπνηείαη ζην Πίλαθα ηνπ Νόκνπ απηού, περξηακβαλνκέλεο ηεο απόδνξήο ηνπο ζηελ αγγηθή, δελ κπνύλ λα ηξνπνμνρώλ ή δηαθξνμνρώλ κε νπνηνδήπνηε άηην ηξόπν ρεξνμνρώλ ηξνπνμνρώλ ηνπ παζόληνο Νόκνπ.

Όξνη θαη άηηε
νξνγία.

9. (1) Τεξνπνκέλσλ ησλ δηαηάμεσλ ησλ Άξξσλ 165 θαη 167 ηνπ Σπληάγκαηνο θαη ηνπ παζόληνο Νόκνπ, ζε περξίπσζε θαηά ηελ νπνία εκβάδνληαη ή εηζπξάηηηα ηνπ νξνμνμνρώλ πνζά γηα πνπνμνμνρώλ ζπγθεθξηκέλσλ ζηνπώλ θαη/ή πξνγξακκήσλ θαη/ή ηε ζπγρρκαηνδότηζη ηνπο από ελσζηαθό πόξνπο, ηα πνζά απηά θαηαηίζεληαη ζην Πάγην Τακείν θαη ζε πίηηζε εζόδσλ ηνπ πξνπνμνμνρώλ. Οη ελσζηαθί πόξνη πηζηνλώληαη ζε άξξωα εζόδσλ πξνπνμνμνρώλ κίηηο πηζηνπνηεζεί όηη αηηηηηηνύλ ζε δαπάλεο/δξάζεηο/νξόζεκα/ζηόξνπο ζπγρρκαηνδνηηκέλσλ/ρρκαηνδνηηκέλσλ από ηελ ΔΔ πξνγξακκήσλ.

Γηάζεζε εηδηώο
εηζπξάηηηα
εκβαδνκέλσλ
πνζώλ γηα
πνπνμνμνρώλ
ζπγθεθξηκέλσλ
πξνγξακκήσλ
ζηνπώλ.

(2) Η ζρεηηθή δαπάλε γηα ηελ πνπνμνμνρώλ ζηνπώλ θαη/ή πξνγξακμήσλ θαη/ή ηε ζπγρρκαηνδότηζη ηνπο από ελσζηαθό πόξνπο γηα ηα νπνία ην ζπγθεθξηκέλν ρρκαηηθό πνζό έρεη εκβαζκίζεη ή εηζπξάηηη, ρεώλεηαη ζε θαηάηηεηε νκάδα/ππννκάδα δαπαλώλ ηνπ Πξνπνμνμνρώλ.

(3) Σε περξίπσζε κε ύπαμνο θαηάηηεηε άξξνπ ζηελ αλνγε νκάδα/ππννκάδα δαπαλώλ ηνπ Πξνπνμνμνρώλ, ν Υπνπξγός Οηθνλνκηθώλ δύλαηαη λα εμπνζηνδνηήζη ηε δεκνηνγία ήηεη ην άξξνπ θαη ηε δηάζεζε κέζσ ηεο εηθεθξηκέλεο δηαδηθαζίαο ησλ αλαθαίηησλ πηζηνμνμνρώλ, ε νπνία δελ ππερβαίλεη ην πνζό ην νπνίν εηζπξάηηηαη θαη θαηαηίζεηαη ζην Πάγην Τακείν, γηα ην ζπγθεθξηκέλν ζηνπώλ θαη/ή πξόγξακκα θαη/ή ην θόζη ηνπ ζπγρρκαηνδνηηκέλνπ έξγνπ:

Νείηαη όηη κέζα ζε έλα κήλα από ηελ εηζπξαμε ησλ ελνγσ ρρκαηηθώλ πνζώλ θαη ηεο έηεηεο δεκνηνγίαο ησλ ζρεηηκώλ άξξσλ δαπαλώλ, θαηαηίζεηαη ελώπηνλ ηεο Βνπηήο ησλ Αηηηηηηνμνμνρώλ έθζεζε, ε νπνία δεηθλνύεη ηε περξίπσζε γηα ηηο νπνίεο δόζεθε ήηεηα έηεηε θαη ηηο ζπλζήθεο θάηη από ηηο νπνίεο απηή ρεξνμνμνρώλ.

- (γ) έθθαθησλ ππαιήισλ ή κε ζύκβαζε πξνζσπηθνύ ηηπ νπνίηπ δηαθνξνπνηήηηα νη όξνη απαζρόιεζεο, ροξίο λα έρεη κεζνιαβήζεη δηαθνηή ζηελ απαζρόιεζε, θαη, είηε είραλ πξνζωπηθνύ πξνζωπηκνύ ηελ 1.1.2012, είηε είραλ πξνζωπηκνύ κελ 1.1.2012 θαη έρνπλ ήδε απαζροηεζεί ζπλνιηθά γηα ηηθνζηεξν κήλοο ζε κηο κέιε θίκαθα ηηζδνξήο,
- (δ) εθπαηδεπηηθώλ πηπ απαζροηήηηα ή απαζροηήζεθαλ κε ζύκβαζε ή σο αηηηαηηθή ζην ζηνπν ηηπ Παηδαίο, Αζιεηηθνύ θαη Νεηαίο θαη ηελ 1.1.2012 ή πξνγελέζεζεο εκεξνκελίαο,
- (ε) ηαθηηκνύ ζεηηθήηηα ηηπ εθπαηδεπηηκνύ πξνζωπηκνύ ηηπ δηηξνπνηήηηα ζε κνιηκε ζέζε, ροξίο λα έρεη κεζνιαβήζεη δηακνηή ηεο απαζρόιεζεο, θαη
- (ζ) κνιηκε ή έηηαηηα ή ζεηηθήηηα πξνζωπηκνύ ληκηθνύ πξνζωπηκνύ δεκνζίηπ δηαίηπ ηηπ δηηξνπνηήηηα ζε κνιηκε ζέζε ζηελ ηθαηή ππεξεζία, θαζώο θαη κνιηκε ή έηηαηηα πξνζωπηκνύ ληκηθνύ πξνζωπηκνύ δεκνζίηπ δηαίηπ ηηπ πξνζωπηκνύ απαζροηήηηα ζε έηηαηηα βάζε ζηελ ηθαηή ππεξεζία, ροξίο λα έρεη κεζνιαβήζεη δηακνηή ηεο απαζρόιεζεο, θαη, είηε είηε δηηξνπνηήηηα ή πξνζωπηκνύ πξνζωπηκνύ ηελ 01.01.2012 ζην ληκηθό πξόζσπν δεκνζίηπ δηαίηπ, είηε είηε απαζροηεζεί ζην ληκηθό πξόζσπν δεκνζίηπ δηαίηπ ζπλνιηθά γηα ηηκνζηεξν κήλοο ζε κηο κέιε θίκαθα ηηζδνξήο.:

Νεηηαηή όηη ππεξεζία ή απαζρόιεζε ζε κηο κέιε θίκαθα ηηζδνξήο ζην ληκηθό πξόζσπν δεκνζίηπ δηαίηπ ζπκπεθίηηαη κε ππεξεζία ή απαζρόιεζε ζε κηο κέιε θίκαθα ηηζδνξήο ζηελ ηθαηή ππεξεζία γηα ζηνπνύο ζπκπεηηήζεζεο ηηπ ηηκνζηεξν κήλοο.

(5) Ο Υπνπξγός Οηθνλνκηκώλ έρεη εκπνζία λα απνθαζίδεη γηα ηελ άξε αλκαηηώλ θαη ηελ επίηπζε πξνβηεκάηηα ηηπ δπλατό λα πξνθνρπλ από ηελ εθαξκγή ηηπ δηαηάμεη ηηπ παξόλθν άξεηηπ.

11. (1) Αλεμάηηα από ηηο δηαηάμεη νπνίηπ ηηπ άηηπ λόκπ ή θαλνλνζκνύ ηηπ ηηπ ζηηηθή ζέκαηα κηζθνδνζίαο ν κηζθός ή αηηηηθή ή απνδεκίοζε ή ρεηηα ηηπ αμιαηηκνύ ηεο Δεκθθαηηαο θαη ηηπ ηθαηηώλ ππαιηήηηα νπνηαζδήπνηε βαζκίδαο, νη νπνίηπ ζπκπεξέκνπλ ηελ εηηα ηηπ εκήληα ηηπ (63) ηηπ θαη νη νπνίηπ είηαη δηαηηκνύ αηηηηθήο ζύληαμεο από ηην Τακείν Κηηηηθώλ Αζοαίηηεηηα, κηωλεηηα θαη ηηπ ύπν ηεο αηηηηθήο ζύληαμεο ηηπ αηηηηηηα ζε ππεξεζία κέρη ηηηαθόηηπ (400) κήλοο ζηελ ηθαηή ππεξεζία, αλαίηα κε ηελ ππεξεζία έηαηηπ αμιαηηκνύ ηηπ ππαιηήηηα.

(2) Ο Υπνπξγός Οηθνλνκηκώλ έρεη εκπνζία λα απνθαζίδεη γηα ηελ άξε αλκαηηώλ θαη ηελ επίηπζε πξνβηεκάηηα ηηπ δπλατό λα πξνκνρπλ από ηελ εθαξκγή ηηπ δηαηάμεη ηηπ παξόλκν άξεηηπ.

Αλαπξνζαξκγή
ηηπ ύπν ηηπ
αηηηηα.

16. (1) Αλεμαξηρήσο ησλ δηαηάμεσλ ηνπ παξόλννο Νόκνπ, θα ηνπνπνδήπνηε άιινπ Νόκνπ ή Καλνλνζκόσ πνπ εθδίδνληαη
 δπλάθε ηπηνύ, απαγνξέπση ε απαζρόιεζε/δηελέγεηα πξόζιεζεσ εγγνδνηνύκελσ νξίζκέλπ ρόλνπ, θα σξνκίζζηηπ
 ηπβεελεηηθνύ πξνζπηηθνύ γηα επνριαθέο ή έηηαηηεσ αλάγεω, κε εμαίξεζε ηηο αθόινπζεσ πεξιπώζεηο, ζηηο νπνίεσ
 εγγνδνηείηα πξνζπηηθέ θαη ηε ζήθηζε ηπ παξόλννο Νόκνπ, ηεξνπκέλσ ησλ επηηπιάμεσ ηπ παξόλννο άξζεηπ:

Απαγόεπζε
 πξνζήξεσ
 εγγνδνηνύκελσ
 νξίζκέλπ
 ρόλνπ,
 σξνκίζζηηπ
 ηπβεελεηηκνύ
 πξνζπηηκνύ θαη
 νπνηαδήπνηε
 άιιεσ θαηεγνξία
 πξνζπηηκνύ γηα
 θάηηε εηηαηηεσ
 θα επνριαθέσ
 αλαγεώ.

(α) Πξνεδξία θα Πξνεδξηθέ Μέγαλ:

- κέρξη 37 εγγνδνηνύκελε ανξίζζηηπ ρόλνπ/εγγνδνηνύκελε νξίζκέλπ ρόλνπ [(36 Αξαιηνίγνη (Κι. Α8, Α10 θα Α11)/Οζηηνίγνη (Κι. Α8, Α10 θα Α11)/Αλζεσπνίγνη (Κι. Α8, Α10 θα Α11)/Γελεηηζέο (Κι. Α8, Α10 θα Α11)/Δξεπλεέο (Κι. Α8, Α10 θα Α11)/Ψπρνίγνη (Κι. Α8, Α10 θα Α11)/Γεσίγνη (Κι. Α8, Α10 θα Α11) θα 1 Βνεζόο Αλζεσπνίγνπ Δγαζεηηπ (Κι. Α2, Α5 θα Α7(ii)), γηα θάηηε αλαγεώ ζηε Γξεεπλεηηθή Δπηρεηηή γηα ηπ Αγλνύκελπο (ΓΔΑ), ζηα πιαίζηα εηηαηήο θα ηηπνπνίεζεσ ιεηζάσλ,
- κέρξη 4 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Αξαιηνίγνη (Κι. Α8) γηα ζηπνπνίεσ εηηαηήο θα ηηπνπνίεζεσ ιεηζάσλ πεζόλσ.

(β) Γηθαζηηθή Υπεξεξία: κέρξη 24 εγγνδνηνύκελε νξίζκέλπ ρόλνπ (5 Πξσηνπνίεέο (Κι. Α8, Α10 θα Α11), 3 Σηελεγξάθηη Γηθαζεηηπ (Κι. Α2(4^ε βαζκίδα), Α5 θα Α7(ii)) θα 16 γηα εηηείεζε γεαηηαθώλ θαζεθόλσ (Κι. Α2, Α5 θα Α7(ii)).

(γ) Ννκηθή Υπεξεξία: κέρξη 25 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Γηεγόζηη ηεο Γεκθθαηίαο (Κι. Α9, Α11 θα Α12).

(δ) Διεγθηηθή Υπεξεξία ηεο Γεκθθαηίαο: 1 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Διεγθηή (Κι. Α9, Α11 θα Α12).

(ε) Υπνπνίεγνί Έξεπλαο, Καηηηνκία θα Ψεθηαθήο Πνιηηηθήο:

(i) Τκήκα Υπεξεξηώλ Πιεξνθνηηθήο:

- κέρξη 7 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Λεηηπξγνί Πιεξνθνηηθήο (Κι. Α8, Α10 θα Α11).

(ζη) Υπνπνίεγνί Κηηοιηθήο Πξόλνπο:

(i) Υπεξεξίεο Κηηοιηθήο Δπεκεξίαο:

- κέρξη 12 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Λεηηπξγνί Κηηοιηθώλ Υπεξεξηώλ (Κι. Α8, Α10 θα Α11), γηα ζηπνπνίεσ αηηηαηήζεσ Λεηηπξγώλ Κηηοιηκώλ Υπεξεξηώλ πνπ απνπζήδνπλ κε καθξνρόλνια άδεηα αζεέλεσ θα άδεηα κηηόηηεσ,
- κέρξη 20 εγγνδνηνύκελε νξίζκέλπ ρόλνπ Ιδξπκαηηθή Λεηηπξγνί (Κι. Α2, Α5 θα Α7(ii)), γηα ζηπνπνίεσ αηηηαηήζεσ Ιδξπκαηηκώλ Λεηηπξγώλ πνπ απνπζήδνπλ κε καθξνρόλνια άδεηα αζεέλεσ θα άδεηα κηηόηηεσ.

(3) Τεξνπκέλσλ ησλ δηαηάμεσλ ησλ εδαθίσλ (1) θαη (2), είλαη δπλαγή ε αλαθαηαινκή εγθεθεξίκέλσλ δαπαλώλ θάησ από ηελ ίδηα νκάδα ινγαξηαζκόλ, λνπκέλνπ όηη ην ζπλνιθό πνζό πνπ ζα δαπαλεζει γηα ηην ππεξεζείο, ζηνπνύο ή πξνγνζάκκαηα πνπ πξνβιέπνληαη ζην επεκεγεκαηηκό κλεκόιην, δε ζα ππεξεβαίλεη ην ζπλνιθό πνζό πνπ έρεη ρνξεγεζει γηα ηελ νκάδα απή ηνπ ινγαξηαζκόλ. Υπέξβαζε νκάδαο ινγαξηαζκόλ θαη θάησ ηεο από εμνηθνλνκήζεο άηηεο νκάδαο ινγαξηαζκόλ θάησ από ην ίδην θεθαίαιν απαηηεί ηελ έγθεζει ηνπ Υπνπξνύ Οηθνλνκηθώλ.

(4) Η δηελέγεηα δαπάλεο γηα ππεξεζείο, ζηνπνύο ή πξνγνζάκκαηα πνπ δελ πξνβιέπνληαη ζην επεκεγεκαηηκό κλεκόιην είλαη δπλαγή, εθόζνλ εγθεζει ζρεηηθή ηξνπνπνίεζε ην επεκεγεκαηηκό κλεκόιην, ηεξνπκέλσλ ησλ δηαηάμεσλ ησλ εδαθίσλ (1) θαη (2).

19. Αλεμάζεηα από ηην δηαηάμεο νπνινοδότηηε άηηε Νόκνπ ή Καλνιηζκόλ ή δηηεηηθώλ ζπζκίζεσλ ή πξοθηηθώλ ή ζπκθωλίαο πνπ ζπζκίδνληα ζέκαηα θαηαβνιήο επηδνκάησλ, απνδεκηώζεσλ θαη άηηεο νηθνλνκηθώλ σθειεκάησλ, ή ρήζεο ππεξεζηηθώλ νρεκάησλ, γηα ηα λνκηθά πξόζσπα, νξγαλνζκύο ή ηδξύκαηα πνπ παξαηίζεληαη πην θάησ, θαζώο θαη απηώλ πνπ ηα έρνλ πξνέξνληαη ζε πνζνζή όζν ή πέξα ηνπ πελήιηα ηνπο εθαηόλ από θεαηηθή ρνξεγία πνπ πξοηακβάλεηαη ζηνλ παξόιην Νόκν, ε θεαηηθή ρνξεγία παξαξοξείαη ππό ηνλ όην όηη ζηνπο θαζ' νπνηνδήπνηε ηξόπν απαζρνιύκελν ηνπο ζε κόιηθε ή έηηαηε βάζε ή κε ζύκβαζε ηηγάιηνλ εθακνγήο, ηεξνπκέλσλ ησλ αλαινγηώλ, νη πξόιηεο ησλ ζεκεηώζεσλ 16 θαη 29 ηνπ Γεηήνπ Γαπαλώλ ηνπ Πξώηνπ Πίιαθα:

1. Ίδξπκα Γηαρείξεζεο Δπξοπαηκώλ Πξνγνζακμάησλ Γηά Βίνο Μάζεζεο
2. Ίδξπκα Έεπιαο θαη Καηηνλνμίαο
3. Ίδξπκα Σπκθωιηθήο Οξθήζεο Κύπηνπ
4. Ίδξπκα Φεζίηηνπ Σηείηηνπ Ιζάιιηνπ
5. Ιλζηηούηνλ Νεπξνινογίαο θαη Γεηηηθήο Κύπηνπ
6. Κππξιαθή Δεπλεηηθή θαη Αθαδεκαθή Γίηηπν
7. Ογθνινοηθή Κέιηε ηεο Τξάπεδαο Κύπηνπ
8. Παγθόζιην Σπλνιηζεηηθήο Σπκβνύηηνλ Δζεινιηηζκόλ θαη Δπαξοηαθή Σπλνιηζεηηθήο Σπκβνύηηαο Δζεινιηηζκόλ
9. Σπκβνιηεηηθή Δπηρεηηθή γηα ηελ πξόηεζε θαη θαηαπνιέεζε ηεο βίαο ζηελ νηθνλνμία
10. Γεκόζηα Δπηρεηεζε Φπζηθώλ Αεζίπν
11. Κεαηηθή Δηαηεξία Υδξνγνιαιηζάησλ Κύπηνπ

20. Απαγνξέεηα ε δηελέγεηα νπνηαζδήπνηε δαπάλεο θάησ από νπνηαδήπνηε νκάδα/ππννκάδα δαπαλώλ θαη θεθαίαιν δαπαλώλ ηνπ παξόιηνο Νόκνπ γηα ηελ απαζροίεζε κε νπνηνδήπνηε ηξόπν ζπλνιηθώλ πξνζώπνπ ζύκθωια κε ηην δηαηάμεο ησλ πεξί Σπληάμεσλ Νόκνλ ηνπ 1997 – 2012, κε εμαίξεζε ησλ θεθαίαιωλ Γαπαλώλ 2202 «Ιαηηηθήο Υπεξεζείο θαη Υπεξεζείο Γεκόζηαο Υγείαο» θαη 2203 «Υπεξεζείο Υπνηθήο Υγείαο»:

Δθακνγή ησλ
πξνιηηκώλ ησλ
ζεκεηώζεσλ 16
θαη 29 ηνπ Γεηήνπ
Γαπαλώλ ηνπ
Πξώηνπ Πίιαθα.

Απαζροίεζε
ζπλνιηκώλ
πξνζώπωλ.

Law 82(II)2022

A LAW TO PROVIDE FOR THE BUDGET OF THE REPUBLIC IN RESPECT OF THE FINANCIAL YEAR ENDING
THE THIRTY-FIRST DAY OF DECEMBER, IN THE YEAR TWO THOUSAND TWENTY THREE

WHEREAS under Paragraph 1 of Article 167 of the Constitution, the Budget of the Republic has been prepared in Preamble.

respect of the financial year ending on the 31st December, 2023 and approved by the Council of Ministers as therein provided.

AND WHEREAS a sum not exceeding two billion, nine hundred and two million, three hundred and sixty four thousand and two hundred and ninety seven euro (€2.902.364.297) has to be charged to the Consolidated Fund for the service of the twelve months ending the 31st day of December, 2023 as provided by the Constitution or Law.

AND WHEREAS it is necessary to make provision for such expenses of the Government of the Republic for the year ending the 31st day of December, 2023, as are not already provided for or shall not hereafter be provided for by the Constitution or any Law.

AND WHEREAS it is necessary to make provision for the creation of certain new posts and the abolition of certain existing posts.

Be it enacted by the House of Representatives as follows: --

1. This Law may be cited as the Budget of 2023, Law of 2022.

Short title.

2. In addition to the sums already lawfully appropriated to the service of the Republic or which may be hereafter lawfully

Issue of
€7.614.121.901

appropriated thereto and which are charged on the Consolidated Fund of the Republic, there shall be issued and applied to the service of the twelve months ending the 31st day of December, 2023, out of the Consolidated Fund of the Republic any

out of the
Consolidated

sum not exceeding the sum of seven billion, six hundred and fourteen million, one hundred and twenty one thousand and nine hundred and one euro for defraying the charge of the Government of the Republic for that period.

Fund for the
service of the year
ending

31st December,
2023.

3. The sum granted by section 2 is appropriated for the services and purposes expressed in the Tables of Expenditure set out in the First Schedule.

Appropriation of
sums to be spent.
First Schedule.

4. (1) Subject to the provisions set out in this article, and article 63 of the Fiscal Responsibility and Budget System Law of 2014 as amended and substituted from time to time, and the Fiscal Responsibility and Budget System Regulations of 2016 as amended and substituted from time to time, so long as the aggregate expenditure for the services and purposes specified and referred to under separate group/subgroup of expenditure in the First Schedule respectively is not made to exceed the aggregate sums appropriated by this Law for those services and purposes respectively. Any surplus arising from any group/subgroup of expenditure for those services and purposes, either by saving of expenditure on that group/subgroup of expenditure or on account of the sum voted for such group/subgroup of expenditure being in excess of the amount actually required and spent under this Law in respect of that group/subgroup of expenditure may, with the approval of the Head of the economic entity, as defined in sub-section (1) of article 2 of the Fiscal Responsibility and Budget System Law of 2014, be transferred and spent in making up a deficiency in the sums spent for any other group/subgroup of expenditure of the same category under the same head of the First Schedule and thereafter informs, in writing, the Minister of Finance for this decision:

Transfer of
appropriations
20(I) of 2014
123(I) of 2016
133(I) of 2016
159(I) of 2016
Government
Gazette,
Third Appendix
Part I, 21/10/2016.

Provided that the total amount to be transferred and spent according to subsection (1), cannot exceed 5% of the total appropriations of the same head, excluding staff emoluments and interest payments, and for the transfer of any amount exceeding this percentage the approval of the Minister of Finance is required.

Provided further that any saving on groups and subgroups of expenditure 02000, 02100 and 02300 under each head of the First Schedule cannot be applied and spent in making up a deficiency in the sums spent for any of the said groups and subgroups of expenditure under the same head and no saving on any other group/subgroup of expenditure of the same head can be applied and spent in making up a deficiency in the sums spent for any of the aforesaid groups and subgroups of expenditure:

Provided yet further that any saving caused by omission to perform any development project under any group/subgroup shall not be regarded as saving, but only after the approval of the Minister of Finance.

Provided yet yet further that any amount provided for the implementation of the national Resilient and Recovery Plan under any group/subgroup of expenditure cannot be regarded as saving, but only after the approval of the Minister of Finance.

(2) Transfer of appropriations between economic entities under the same Ministry or/and Deputy Ministry, between Ministries or/and Deputy Ministries as well as between financial years, are carried out under the provisions of articles 63 and

64 of the Fiscal Responsibility and Budget Systems Law of 2014 and the Regulations 14 and 15 of the Fiscal Responsibility and Budget System Regulations of 2016, respectively.

(3) A statement showing all cases in which sanction has been given under subsection (1) and (2) and showing the circumstances under which such sanction was given shall be laid by the Minister of Finance, within one month of the date of such sanction, before the House of Representatives.

(4) Any excess of group/subgroup of expenditure in contravention of the procedure provided in subsections (1) and (2) is deemed as not legally made and the controlling officers of the votes under which the excess has been made are held personally liable for any excess expenditure incurred or to be incurred.

5. Subject to the provisions of Articles 165 and 167 of the Constitution, articles 53 up to 57 of the Fiscal Responsibility and Budget System Law of 2014 and the Fiscal Responsibility and Budget System Regulations of 2016, and of this Law, the aggregate sums of expenditure for the services and purposes specified and referred to under each group/subgroup of each Head of Expenditure in the Medium Term Budgetary Framework of 2023 – 2025 correspond to ceilings of each Head of Expenditure and under any circumstances can not be exceeded.

Medium Term Budgetary Framework.

6. (1) The posts are set out in the Appendix – Salaried Posts at the end of the Tables of Expenditure.

Salaried Posts.

(2) The posts created in the Constitutional Powers or Constitutional Services or Independent Services or Ministries or Deputy Ministries or Departments or Independent Offices set out in the first column of the First Part of the Second Schedule, shall be set out in the second column of the said Part, the number of which is set out in the third column of the said Part and the salary of which is specified in the fourth column of the said Part opposite each such post respectively.

Creation and abolition of posts. Second Schedule. First Part.

(3) Any person appointed in any new post created under this section may be interchangeable if he provides.

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Second Schedule are hereby abolished. to annul anomalies and solve problems and other salary adjustments, as stated

Second Schedule. Second Part.

31
32

Officers in control of Revenue and Expenditure. Third Schedule.

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Terms and other terminology used in this Law.

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7. Subject to the provisions of
and Budget System Regulations
(Controlling Officers) of Revenue

9. (1) Subject to the provisions of Articles 165 and 167 of the Constitution and of this Law, in the case of amounts remitted or collected for the implementation of specific purposes and/or programmes and/or their co-financing from E.U. resources, these amounts are deposited to the Consolidated Fund and credited to revenue of the Budget. Union resources are credited to budget revenue articles, as soon as it is confirmed that they correspond to expenditures/ actions/milestones/objectives of co-financed/EU financed programmes.

Disbursement of collected/ remitted amounts for the implementation of specific purposes and/or programmes.

(2) When the relevant expense for the implementation of the purposes and/or programmes and/or their co-financing from E.U. resources has been remitted or collected, it will be debited to the appropriate groups/subgroups of revenue of the Budget.

(3) In case there is no appropriate article in the respective group/subgroup of expenditure the Minister of Finance may authorize the creation of such article in the Budget and the provision of the required funds through the approved budgetary procedure, which in no case will exceed the amount that will be collected and deposited to the Consolidated Fund for the specific purpose and/or programme and/or the cost of the co-financed project or programme.

Provided that within one month from the collection of the said amounts and the approval of the creation of the said Article of expenditure, a statement showing the cases and circumstances under which such approval has been granted shall be laid before the House of Representatives.

10. (1) Notwithstanding the provisions of any other law or regulation which regulate the remuneration of public posts as of 1.1.2012 and subsequent to this date individuals appointed to posts of First Entry or First Entry and Promotion at the entry level of the existing structure of posts which, are included in the present Law or are hired on a temporary or on a contract basis for the execution of duties corresponding to those of the entry level posts of existing structure of posts of the civil service will receive, during the first two years of their service or employment, annual basic salary corresponding to the scale of each post as depicted in the Appendix-Salary Scales, attached at the end of Table of Expenditure.

Reduction of Entry Level Salary Scales.

(2) With the completion of twenty-four months of service or employment on the said basic salaries of the reduced entry level salary scales, the employee is placed on the starting position of the salary scale of the post, as the one depicted in the corresponding Scheme of Service or in the Memoranda of the present Law. Previous service or employment on a reduced salary scale of the civil service, will be added with the service or employment on a reduced salary scale in another post or status of employment of the civil service, for the completion of the twenty-four months period.

Provided that, for the completion of the twenty-four months period the same periods of service or employment are taken into consideration as the periods taken into consideration for the grant of the annual salary increment.

(3) For the purposes of this article, the term «public posts» or «posts» includes permanent posts in the Civil Service, Educational Service, Armed Forces of the Republic, Security Forces of the Republic and the Judiciary Service, with the said entry level salary scales. The term «individuals employed on a temporary basis or on a contract basis» includes employees on a temporary basis or employees for a specific period or employees for an indefinite period or Volunteers or Volunteers for a Five Year Term or Contract Soldiers or Special Constables and other with similar status of employment who are hired in accordance to each case's corresponding legislation.

(4) The reduction of entry level salary scales is not applied in the following cases:

- (a) employees holding a permanent post, who were either appointed prior 01.01.2012, or were appointed after 01.01.2012 and have served for twenty-four months in total on a reduced entry level salary scale, which, without interruption to their employment, are appointed or promoted to another post or seconded for any purpose, or are hired on a temporary basis or on a contract basis,
- (b) temporary employees or employees on a contract basis (excluding the Educational Service), who were either employed prior 01.01.2012, or were employed after 01.01.2012 and have served for twenty-four months in total on a reduced entry level salary scale, and they are appointed to a post, without interruption between their appointment and their employment on a temporary or on a contract basis,
- (c) temporary employees or employees on a contract basis, with a change in their terms of employment, without interruption between their employment, who were either employed prior 01.01.2012, or were employed after 01.01.2012 and have served for twenty-four months in total on a reduced entry level salary scale,
- (d) educational staff who are employed or were employed on a contract basis or as replacements at the Ministry of Education, Sport and Youth as of 01.01.2012 or prior to this date,
- (e) permanent government hourly paid staff appointed to a permanent post, without interruption of employment, and
- (f) permanent or temporary or hourly paid staff of a legal entity under public law who is appointed to a permanent post in the civil service, as well as permanent or temporary staff of a legal entity under public law who is hired on a temporary basis in the civil service, without interruption of employment, who was either appointed or hired at the legal entity under public law prior 01.01.2012 or has served or was employed at the legal entity under public law for twenty-four months in total on a reduced entry level salary scale. Provided that, previous service or employment on a reduced salary scale at a legal entity under public law will be added with the service or employment on a reduced salary scale in the civil service, for the completion of the twenty-four months period.

(5) The Minister of Finance has the authority to decide for the annulment of anomalies and solve problems that may arise from the implementation of this article.

11. (1) Notwithstanding the provisions of any other Law or Regulation that regulates the emoluments or remuneration or grants of the officials of the Republic and state officers, of all grades when these people reach the age of sixty-three (63), at which time, under certain circumstances, are eligible to receive their pension from the Social Insurance Fund, the supplementary part of this pension is reduced by the amount of supplementary pension proportionate up to four hundred (400) months of their service in state service.

Adjustment of the remuneration level of emolument.

(2) The Minister of Finance has the authority to decide for the annulment of anomalies and solve problems that may arise from the implementation of this article.

12. (1) No expenditure shall be incurred out of Head 11.04 «Defence Expenditure», without the prior approval of the House of Representatives, upon an introductory proposal of the Defense Parliamentary Committee, after the latter has been duly briefed.

Defence Expenditure.

(2) The budgeted expenditure of Head 11.04 «Defence Expenditure» by Group of Account and article of expenditure are analytically laid down in an explanatory memorandum, which is part of the Budget and it is submitted to the Parliamentary Committee on Defence Affairs.

(3) Subject to the provisions of subsections (1) and (2), the re-allocation of approved expenditure under the same Group of Account or/and between the Group of Accounts is possible, provided that the aggregate expenditure laid down in the explanatory memorandum shall not exceed the aggregate sum allocated under the same Head with the approval of the Controlling Officer.

(4) Expenditure for services, purposes or programs not provided in the explanatory memorandum may be incurred, provided that a relative amendment of the explanatory memorandum is approved in accordance with the provisions of subsections (1) and (2).

13. Subject to the provisions of Article 57 of the Fiscal Responsibility and Budget System Law of 2014, and subject to the provisions of article 4 of this Law, the Minister of Finance has the authority to adjust excesses/insufficient provisions of groups/subgroups of expenditure, via Head 183000 «Contingencies and Reserve – Headquarters».

Solving of problems and annulling anomalies.

14. (1) The provisions in the column memoranda of the subsequent Heads, Groups/Subgroups of expenditure and Items of the Supplementary Budget Law (No.8) of 2002, that refer to specific salary and other adjustments continue to apply to the extend where no different provision is made under the present Law and set out in the Appendix Salaried Posts at the end of the Tables of Expenditure.

Specific salary adjustments. 42(II) of 2002

(2) The Minister of Finance has the authority to annul anomalies and solve problems that may arise from the implementation of this article.

15. (1) The provisions of the Supplementary Budget Law (No.14) of 2003 which refer to the upgrading of posts or salary scales and other adjustments, including personal adjustments as refer to the memoranda column continue to apply to the extend that no different provision is made in the present Law.
- (2) The Minister of Finance has the authority to annul anomalies and solve problems that may arise from the mplementation of this article.
16. (1) Notwithstanding the provisions of the present Law, and any other in force Law or Regulation issued in accordance to this, no expenditure may be incurred for hiring fixed-term employees, and hourly paid government staff for seasonal or temporary needs, except in the following cases, where the recruitment of staff is allowed, upon the enactment of this Law, subject to the exceptions of this article:
- (a) Presidency and Presidential Palace:
- ↗ up to 37 indefinite duration employees and fixed-term employees {(36 (Archaeologists (Sc. A8, A10 and A11)/Osteologists (Sc. A8 , A10 and A11)/Anthropologists (Sc. A8, A10 and A11)/Geneticists (Sc. A8 , A10 and A11)/Researchers (Sc. A8, A10 and A11)/Psychologists (Sc. A8, A10 and A11)/Geologists (Sc. A8, A10 and A11) and 1 Anthropological Laboratory Assistant (Sc. A2, A5 and A7(ii))}, for meeting the needs of the Committee on Missing Persons in Cyprus (CMP), in the framework of exhumation and identification of human remains.
 - ↗ up to 4 fixed-term employees Archaeologists (Scale A8) for the purpose of exhuming and identifying the remains of the known dead.
- (b) Judicial Service: up to 24 fixed-term employees (5 Registrars (Sc. A8, A10 and A11), 3 Court Stenographers (Sc. A2(4th grade), A5 and A7(ii)) and 16 for clerical duties (Sc. A2, A5 and A7(ii)).
- (c) Law Office: up to 25 fixed-term employees Counsel of the Republic (Scales A9, A11 and A12).
- (d) Audit Office: 1 fixed-term employee Auditor (Sc. A9, A11 and A12).
- (e) Deputy Ministry of Research, Innovation and Digital Policy: Department of Information Technology Services: up to 7 fixed-term employees Information Technology Officers (Scales A8, A10 and A11).
- (f) Deputy Ministry of Social Welfare:
- (ii) Social Welfare Services:
- ↗ up to 12 fixed-term employees Social Welfare Officers (Scales A8, A10 and A11) for the purpose of replacing Social Welfare Officers who are absent on long-term sick leave and maternity leave
 - ↗ up to 20 fixed-term employees Institutional Officers (Scales A2, A5 and A7 (ii)) for the purpose of replacing Institutional Officers who are absent on long-term sick leave and maternity leave
- Specific salary adjustments. 62(II) of 2003
- Prohibition of hiring fixed - term employees, hourly paid government staff and any other category of staff to cover temporary and seasonal needs.

- g) Ministry of Agriculture, Rural Development and Environment:
(i) Agriculture Research Institute: up to 12 fixed-term employees (6 Agricultural Research Officers (Scales A8, A10 and A11) and 6 Agricultural Research Technicians (Scales A2, A5 and A7(ii))) for the needs of the project for the implementation of genomics and innovation of liver stock and plant production (AGRICYGEN).
- (h) Ministry of Justice and Public Order:
(i) Prisons: up to 402 Wardens (Sc. A2, A5 and A7(ii)) (permanent at entry level/indefinite duration employees/fixed-term employees).
- i) Ministry of Labour and Social Insurance:
(i) Administration: up to 4 fixed-term employees (Sc. A8) for the needs of the «Estia Scheme» and other needs.
- j) Ministry of Interior:
(i) Administration:
↗ 1 fixed-term employee Civil Engineer (Sc. A9, A11 and A12)
↗ up to 10 fixed-term employees Assistant Registration and Management Officers (Sc. A2) for the needs of the “Improvement and modernization of the financial management of T/C Properties”
- (ii) In the District Administrations: up to 165 people as seasonal hourly paid government staff (Lifeguards) as follows:
↗ Limassol District Administration: up to 36 Lifeguards (Sc. E7)
↗ Larnaca District Administration: up to 23 Lifeguards (Sc. E7)
↗ Pafos District Administration: up to 54 Lifeguards (Sc. E7)
↗ Famagusta District Administration: up to 48 Lifeguards (Sc. E7)
↗ Nicosia District Administration: up to 4 Lifeguards (Sc. E7)
- (iii) Department of Town Planning and Housing: up to 6 fixed-term employees Town Planning Officers (Sc. A9, A11 and A12)
- (iv) In the Service for the Care and Rehabilitation of Displaced Persons: up to 10 fixed-term employees (Sc. A1) for the needs of the «Processing of accumulated work regarding Housing Plans, Rent Benefits as well as determining beneficiaries for Property Title Deeds and Tenancy Certificates»
- (v) Asylum Service: up to 33 fixed-term employees [27 Asylum Officers (Sc. A8, A10 and A11) and 6 Support Officers (Sc. A1, A2 and A5(ii))] for the needs of “Strengthening the Asylum Service”.
- (k) Ministry of Finance:
(i) Administration: up to 3 fixed-term employees Insurance Companies Control Officers (Sc. A9, A11 and A12) against an equal number of vacant posts,

- (ii) Statistical Service:
- up to 1341 man-months of working at 31/12/2022)
 - up to 1180 of man-months Statistics Research Assistant (Sc. A1) for the needs of implementing the Programme of Statistical Activities 2023, that includes among others, the “Household Budget Survey”, the “Adult Education Survey”, the “Earnings Survey” and the “Survey on the structure of Agricultural Holdings” (fixed-term employees)
 - up to 36 man-months of Statistics Officer (Sc. A8) for the needs of the “Household Budget Survey” (fixed-term employees)
 - up to 24 man-months of Statistics Officer (Sc. A8) for the development of the Statistical Population Register (fixed-term employees)
- (iii) Department of Taxation: up to 5 fixed-term employees (Sc. A8, A10 and A11) for the needs of the “Integrated Tax Administration System”.
- (l) Ministry of Education, Sport and Youth:
- (i) Administration:
- up to 394 School Clerks (Sc. A2, A5 and A7(ii)) (permanent of all grades/indefinite duration employees/fixed-term employees) on a full-time basis
 - up to 58 School Clerks (Sc. A2, A5 and A7(ii)) (indefinite duration employees/fixed-term employees), on a part-time basis, for the needs of the State Institutes of Further Education, of the afternoon/evening classes of Technical Schools and Music Schools, of Post-Secondary Institutes of Vocational Education and Training (PSIVET)
 - up to 144 man-months to cover the needs of School Clerks (Sc. A2, A7(ii)) who are absent on long-term leave (illness, maternity, etc.).
 - up to 12 persons of seasonal hourly paid government Examinations Service
- (ii) Educational Psychology Service:
- up to 42 permanent employees/indefinite duration employees/fixed-term employees (Sc. A9, A11 and A12).
- Educational Directorates: appointments on a contractual basis and acting appointments to meet the needs below, for the school years 2022 - 2023 (01/09/2022 - 31/08/2023) and 2023 - 2024 (01/09/2023 – 31/12/2024):
- replacing Education Officers who are absent during the school year on sick leave or on maternity leave other lawful reason,
 - due to vacancies in permanent posts of Educational school Headmaster, as well as additional needs, so Officers, does not exceed 13946, and

↗ up to 4 persons of seasonal hourly paid government staff (Examinations Service Workers Sc. E4), for Secondary Education Directorate for the needs of fourth-month assessment exams.

(m) Ministry of Transport, Communications and Works:

(i) Public Works Department:

↗ up to 23 fixed-term employees (12 Executive Engineers (Sc. A9, A11 and A12), 1 Architect (Sc. A9, A11 and A12), 2 Quantity Surveyors (Sc. A9, A11 and A12) and 8 Technicians (Sc. A2, A5 and A7(ii))).

↗ up to 6 fixed-term employees [3 Civil Engineers (Sc. A9, A11 and A12) and 3 Technicians (Sc. A2, A5 and A7 (ii))] for the needs of the development projects of the Port Development Team (Larnaca Port and Marina, Vasilikos Industrial Port and Limassol Port).

(ii) Antiquities Department:

↗ Up to 15 fixed-term employees [5 Archaeological Officers (Sc. A8, A10 and A11) and 10 Restorers (Sc. A8, A10 and A11)] for the needs of the New Cypriot Museum.

(iii) Civil Aviation Department:

↗ up to 30 fixed-term employees Air Traffic Control Officers (Sc. A9, A11 and A12), graduates of the School of Air Traffic Controllers of Civil Aviation Department.

(iv) Electrical and Mechanical Services Department:

↗ up to 2 fixed-term employees Electrical Engineers (Sc. A9, A11 and A12) for the needs of the financial support instrument for customs control equipment for Customs and Excise.

(n) Ministry of Health:

(i) Dental Services:

↗ up to 83,5 persons medical and paramedical staff: 40,5 Dental Officers Class I (Sc. A11 and A13), 9 Dental Technicians (Sc. A5(2nd grade), A7 and A8(i)) and 34 Dental Assistants (Sc. A2, A5 and A7(ii)) (permanent employees of all grades/indefinite duration employees/fixed-term employees).

Provided further that, in the case where any serving indefinite duration employees and fixed-term employees exit the Constitutional Powers or Constitutional Services or Independent Services, or Ministries or Deputy Ministries or Departments or Independent Offices mentioned above, for any reason, the replacement of such employees is not permitted with the exception, within the approved employment ceilings, of the following cases: the Presidency and Presidential Palace - Committee on Missing Persons in Cyprus and the exhumation and identification of human remains, the Judicial Service, the Ministry of Justice and Public Order – Prisons, the Ministry of Finance – Statistical Service, the Ministry of Education, Sport and Youth – Administration – School Clerks, Educational Psychology Service, Educational Directorates, and the Ministry of Health – Dental Services:

Provided yet further that subject to the provisions of article 4(2)(e) of the Law for the Adjustment of the Employment of indefinite-Duration and Fixed-Term Employees in the Public Service of 2016, the hiring/employment of fixed-term employees whose appointment to a permanent post has been annulled by court decision, for a period of time until the procedure of filling the posts is reviewed by the Public Service Commission, is exempted from the provisions of the current article, provided that this is necessary for the well-functioning of the relevant Ministry, relevant Deputy Ministry, relevant Office, or relevant Service:

Provided yet yet further that the hiring of fixed-term employees to cover needs arising due to the implementation of a project/programme for which funding was secured in the framework of Co-Financed and/or European Competitive Programmes and/or other relevant International and European Programmes of Territorial Cooperation, is exempted from the provisions of this article, as long as the following conditions are met:

- (a) at least 60% of the relative expenditure can be recovered,
- (b) the employment contracts are specific to a project/programme and explicitly state that these will be terminated at the end of the specific project/programme without the possibility of renewal,
- (c) the required funds have been included in the Budget for 2023 and Medium-Term Budgetary Framework 2023-2025, and
- (d) that the approval of the Ministry of Finance has been secured:

Provided yet yet yet further that the hiring of fixed-term employees to cover needs arising due to the implementation of reforms and investments for in the framework of the National Recovery and Resilience Plan, is exempted from the provisions of this article, as long as the following conditions are met:

- (a) the employment contracts are specific to a project/programme and explicitly state that these will be terminated at the end of the specific project/programme without the possibility of renewal,
- (b) the required funds have been included in the Budget for 2023 and Medium-Term Budgetary Framework 2023-2025, and
- (c) that the approval of the Ministry of Finance has been secured:

Provided yet yet yet yet further that the provisions of the present article exclude the hiring of hourly paid government staff hired for seasonal or temporary needs, as mentioned above (Lifeguards and Examination Services Workers) provided that the total number will not exceed 181. Replacement within the above employment threshold is also permitted. The Minister of Finance has the authority to decide the reallocation of seasonal hourly paid government posts per Ministry/Deputy Ministry/Department/Service, along with the transfer of the necessary funds from one Ministry/Deputy Ministry/Department/Service to another:

Provided yet yet yet yet yet further that the total number of education officers who will be seconded or whose services will be provided to other organisations or who will undertake the duties of Specialist Advisor or Liaison Officer of Special Education for the school year 2023–2024, according to the approval of the Minister of Finance, will not exceed the total number of education officers who have been seconded or whose services have been provided to other organizations or who have undertaken the duties of Specialist Advisor or Liaison Officer of Special Education for the school year 2022–2023.

<p>17. Notwithstanding the provisions of any other law or regulation, the allowance for secretarial services, representation allowance and hospitality allowance are subject to income tax.</p>	<p>Taxation of Allowances.</p>
<p>18. (1) No expenditure shall be incurred out of Head 03.10 «Special Independent Services», without the prior approval of the House of Representatives, upon an introductory proposal of the Parliamentary Committee on Institutions, Merit and the Commissioner for Administration (Ombudsman), after the latter has been duly briefed.</p>	<p>Special Independent Services.</p>
<p>(2) The budgeted expenditure of Head 03.10 «Special Independent Services» by Group of Account and article of expenditure are analytically laid down in an explanatory memorandum, which is part of the Budget.</p>	
<p>(3) Subject to the provisions of subsections (1) and (2), the re-allocation of approved expenditure under the same Group of Account is possible, provided that the aggregate expenditure laid down in the explanatory memorandum shall not exceed the aggregate sum allocated for that Group of Account. Any excess under a Group of Account can be met from the overall provision of other Group of Account under the same Head only after the approval of the Minister of Finance.</p>	
<p>(4) Expenditure for services, purposes or programs not provided in the explanatory memorandum may be incurred, provided that a relative amendment of the explanatory memorandum is approved in accordance with the provisions of subsections (1) and (2).</p>	
<p>19. Notwithstanding the provisions of any other Law or Regulation or Administrative Act or Practice or Agreement which govern issues of granting of allowances, compensation and other economic benefits, or use of business cars, for legal persons, organizations, or institutions, listed below, as well as those that their budget is financed by a state grant included in this Law, that is equal or over fifty percent of their total revenue, the release of the state grant will be subject to the condition that to those they employ on a temporary or contract or permanent basis shall apply, by analogy, the provisions of Notes 16 and 29 of the First Schedule of Tables of Expenditure.</p>	<p>Application of provisions of Notes 16 and 29 of the First Schedule of Tables of Expenditure.</p>
<ol style="list-style-type: none"> 1. Institute for Management of European Lifelong Learning Programmes 2. Research and Innovation Foundation 3. Cyprus Symphony Orchestra Foundation 4. Christos Stelios Ioannou Foundation 5. Institute of Neurology and Genetics 6. Cyprus Research and Academic Network 7. Bank of Cyprus Oncology Centre 8. Pancyprian Coordinating Council for Volunteerism and District Coordinating Councils for Volunteering 9. Advisory Committee on Preventing and Combating Domestic Violence 10. Public Enterprise for Natural Gas 11. Cyprus State Company for Hydrocarbons 	

20. The incurrence of any expenditure under any group/subgroup and Head of expenditure of the present Law for the employment of pensioners, is prohibited in accordance with the provisions of the Pensions Laws of 1997-2012, under any circumstances with the exception of Heads of Expenditure 2202 «Medical and Public Health Services» and 2203 «Mental Health Services»:

The prohibition under this proviso does not apply for the employment of pensioners:

- (a) holding a State Office,
- (b) who have not reached their 65 year of age as at the time of commencement of their employment,
- (c) whose employment is governed by a specific law,
- (d) in case where no employer/employee relationship is established,
- (e) of which contract of services is established according to the Coordination of Procedures for the Award of Public Contracts and for Related Matters Law 2016.

21. Notwithstanding the provisions of the Pensions Laws of 1997 up to (No. 2) of 2012, the Pensions of the Chairman and the Members of the Public Service Commission Laws of 1987 to 1991, and the Pensions Laws of the Chairman and the Members of the Educational Service Commission Laws of 1987 to 1991, the representation allowance is considered pensionable for the holders of those positions for which explicit reference was provided in the State Budget 2014 Law of 2013, as well as the Deputy Ministers.

22. Notwithstanding the provisions of any other law or regulation which regulates taxes and duties refunds, taxes and duties refunds are carried out by debiting the respective taxes and duties revenue subgroup.

23. According to paragraph (b) of subsection (1) of article 56 of the Fiscal Responsibility and Budget System Law of 2014, tax expenditures are set down and published in an Annex of the Explanatory Memorandum of the annual budget, for the latest revenue year for which data is available for use from the Tax Department.

24. The provisions of this Law, unless otherwise provided herein, shall apply irrespective of the foreseen in the public entities budgetary laws.

Employment of pensioners.

73(I) of 2016.

Pensions Earnings.

52(II) of 2013.

Debiting Subgroups.

Registration tax expenditures.

Specific provision.

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

ΚΑΤΑΣΤΑΣΗ ΕΝΕΡΓΗΤΙΚΟΥ ΚΑΙ ΠΑΘΗΤΙΚΟΥ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ, 2021 - STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2021

ΕΝΕΡΓΗΤΙΚΟ - ASSETS

	2021		2020	
	€ 000	€ 000	€ 000	€ 000
Μετρητά και Βραχυπρόθεσμες Καταθέσεις - Cash, Money at Call on Notice and Deposits		6.144.691		7.197.593
Οφειλές Ταμείων - Amounts due by:				
ΚΡΑΤΙΚΟ ΛΑΧΕΙΟ - ΚΡΑΤΙΚΟ ΛΑΧΕΙΟ	40		40	
ΤΑΜΕΙΟ ΑΝΑΚΕΦΑΛΑΙΟΠΟΙΗΣΗΣ - ΤΑΜΕΙΟ ΑΝΑΚΕΦΑΛΑΙΟΠΟΙΗΣΗΣ	0		(29.167)	
ΤΑΜΕΙΟ ΚΟΙΝΩΝΙΚΩΝ ΑΣΦΑΛΙΣΕΩΝ - ΤΑΜΕΙΟ ΚΟΙΝΩΝΙΚΩΝ ΑΣΦΑΛΙΣΕΩΝ	3		0	
		43		(29.127)
Προκαταβολές και Χρεωστικά Υπόλοιπα - Advances and Debit Balances	10.261		5.957	
Αποθήκες - Inventories	1.486		1.842	
		11.747		7.799
Σύνολο Ενεργητικού - Total Assets		<u><u>6.156.481</u></u>		<u><u>7.176.265</u></u>

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

ΠΑΘΗΤΙΚΟ - LIABILITIES

	2021		2020	
	€ 000	€ 000	€ 000	€ 000
Μετρητά Ειδικών Ταμείων στο Γενικό Λογιστήριο: - Special Funds with Treasury				
ΑΝΕΞΑΡΤΗΤ ΦΟΡΕΑΣ ΚΟΙΝΩΝ ΣΤΗΡΙΞ - ΑΝΕΞΑΡΤΗΤ ΦΟΡΕΑΣ ΚΟΙΝΩΝ ΣΤΗΡΙΞ		3		129
ΕΘΝΙΚΟ ΤΑΜΕΙΟ ΑΛΛΗΛΕΓΓΥΗΣ - ΕΘΝΙΚΟ ΤΑΜΕΙΟ ΑΛΛΗΛΕΓΓΥΗΣ	110.460		55.060	
ΕΞΟΙΚ. ΕΝΕΡ. ΕΝΘ. ΧΡ. ΑΝ. ΠΗΓ - ΕΞΟΙΚ. ΕΝΕΡ. ΕΝΘ. ΧΡ. ΑΝ. ΠΗΓ	37.481		44.383	
ΙΔΡΥΜΑ ΚΡΑΤ. ΥΠΟΤΡΟΦΙΩΝ ΚΥΠΡΟΥ - ΙΔΡΥΜΑ ΚΡΑΤ. ΥΠΟΤΡΟΦΙΩΝ ΚΥΠΡΟΥ		562		2.113
ΤΑΜ. ΚΥΒ. ΣΧ. ΙΑΤΡ. ΠΕΡΙΘΑΛΨΗΣ - ΤΑΜ. ΚΥΒ. ΣΧ. ΙΑΤΡ. ΠΕΡΙΘΑΛΨΗΣ		5.712		4.541
ΤΑΜ. ΠΡ. ΤΑΚ. ΩΡΟΜ. ΚΥΒ. ΠΡΟΣ. - ΤΑΜ. ΠΡ. ΤΑΚ. ΩΡΟΜ. ΚΥΒ. ΠΡΟΣ.	142.269		141.235	
ΤΑΜΕΙΟ ΑΝΑΚΕΦΑΛΑΙΟΠΟΙΗΣΗΣ - ΤΑΜΕΙΟ ΑΝΑΚΕΦΑΛΑΙΟΠΟΙΗΣΗΣ		0		29.167
ΤΑΜΕΙΟ ΔΙΑΧ. Τ/ΚΥΠΡ. ΠΕΡΙΟΥΣ. - ΤΑΜΕΙΟ ΔΙΑΧ. Τ/ΚΥΠΡ. ΠΕΡΙΟΥΣ.	108.186		99.063	
ΤΑΜΕΙΟ ΘΗΡΑΣ - ΤΑΜΕΙΟ ΘΗΡΑΣ		10.137		8.452
ΤΑΜΕΙΟ ΠΑΙΔΕΙΑΣ Α' - ΤΑΜΕΙΟ ΠΑΙΔΕΙΑΣ Α'		231		230
ΤΑΜΕΙΟ ΠΡΟΣΤ.&ΑΣΦ. ΓΕΩΡΓ. ΠΑΡ. - ΤΑΜΕΙΟ ΠΡΟΣΤ.&ΑΣΦ. ΓΕΩΡΓ. ΠΑΡ.		4.061		1.623
		419.103		385.997

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

	2021		2020	
	€ 000	€ 000	€ 000	€ 000
Κεντρική Τράπεζα Κύπρου: - Central Bank of Cyprus:				
Γενικός Κυβερνητικός Λογαριασμός - Government General Account		39		7
Καταθέσεις και Πιστωτικά Υπόλοιπα - Deposits and Credit Balances		937.306		861.328
Γραμμάτια Δημοσίου Εξωτερικού - Foreign Treasury Bills		(16.526)		(16.526)
Σύνολο Παθητικού - Total Liabilities		<u>1.339.922</u>		<u>1.230.806</u>
Καθαρό Παθητικό - Net Liabilities		<u>4.816.559</u>		<u>5.945.459</u>
Αντιπροσωπεύεται από: - Represented by:				
Πάγιο Ταμείο - Consolidated Fund				
Συσσωρευμένο Έλλειμμα κατά την 01/01 - Accumulated Deficit as at 01/01		(3.241.833)		(5.325.183)
Πλεόνασμα/(Έλλειμμα) για το έτος - Surplus/(Deficit) for the year		<u>(1.548.117)</u>		<u>2.083.350</u>
Συσσωρευμένο Έλλειμμα κατά την 31/12 - Accumulated Deficit as at 31/12		<u>(4.789.950)</u>		<u>(3.241.833)</u>

ΗΜΕΙΩΣΕΙΣ- NOTES

1. Στην πιο πάνω κατάσταση δεν συμπεριλαμβάνονται οι ακόλουθες πράξεις οι οποίες την ημέρα που έγιναν σπεύθηκαν ή πιστώθηκαν στον Προϋπολογισμό της Δημοκρατίας: - The above statement does not include the following transactions which were debited/credited to the government Budget, on the date they took place:-

(α) Δημόσιο σπέρ ύτος €23.800.080.968 - Public Debt amounting to €23.800.080.968

(β) Δάνεια προς σπηγήθηκαν σε Ξένες Κςβεπνήσεις, Ασέρ Δημοσία Οθέλεια, Ασέρ Σοπικήρ Ασηοδιοίκησηρ και Άλλοσρ Οπαγιζμούρ και ανέπσσηαι σε €904.439.968 – Loans issued to Foreign Governments, Public Utility Companies, Local Authorities and Other Organizations, amounting to €904.439.968.

(γ) Σνδομέρ και/ή Σμμεηοσή σε Διεθνήρ Οπαγιζμούρ.- Subscriptions and/or Membership to International Organizations.

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

	€	ΕΣΔ SDR	Δνι. Η.Π.Α. U.S.\$
(I) Διεζλέο Ννκηζκαηηθό Σακείν (ΔΝΣ) - International Monetary Fund (IMF) :-			
ΚπβεΞλεηηθά Γξακκάηηα – Treasury Notes	121.691.358		
(II) Διεζλήο Σξάπεδα Αλαζπγυθόηεζο θαη Αλάπηηκνο (ΔΣΑΑ): - International Bank for Reconstruction and Development (IBRD):-			
1.851 Μεηνρόνηα 100.000 Ε.Σ.Δ. – 1.851 Shares of 100.000 Special Drawing Rights (SDR)		185.100.000	223.295.385
		=====	=====
Κεθάηηαην θηεζέι πξνο αλάηεζε – Called-up Capital		9.273.000	11.186.484
		=====	=====
Αληηπξνζπνύεηα από:- Represented by:-			
(i) Μεηξεηά πνπ πηεζώζεθα ζε δνιάξα Η.Π.Α. ή Ε.Σ.Δ.- Cash paid in U.S. dollars or SDR		927.300	1.118.648
(ii) Μεηξεηά πνπ πηεζώζεθα ζε ηνπηκό ιόγηζκα ζην ηνγαξηαζκό ηεο ΔΣΑΑ ζε ηελ Κεληξηθή Σξάπεδα ηεο Κύπξνπ – Cash paid in local currency to the Central Bank of Cyprus for the account of IBRD.		15.210	18.349
(iii) Με κεηαβηβάζηα θαη κε ηνπνθόζα Γξακκάηηα ζε ηελ Κεληξηθή Σξάπεδα ηεο Κύπξνπ πξνο όηεηνο ηεο Δ.Σ.Α.Α – Non-negotiable, non-interest bearing notes held by the Central Bank of Cyprus on behalf of IBRD		<u>8.330.490</u>	<u>10.049.487</u>
		9.273.000	11.186.484
		=====	=====
Κεηεώζεηο – Notes			
(i) Η κεηαηξνπή ηεο Ε.Σ.Δ. ζε δνιάξα Η.Π.Α. έγηε κε ηελ ηζνηηκία 1 Ε.Σ.Δ. ίζν πξνο Δνιάξα Η.Π.Α. 1,20635 – The conversion of SDR into U.S. dollars was made by using the exchange rate of 1 S.D.R to U.S. dollars 1,20635.			
(ii) Σν ηζάκελν πνζό ηεο πηνπ πάλν Γξακμάηηα ζε ηνπηκό ιόγηζκα αλέξξεηα ζε – The equivalent sum of the above mentioned, non-negotiable and non-interest bearing notes amounts to		9.892.585	
Μείνλ πνζό πνπ πηεζώζεθε – Less amount paid		<u>(8.985.263)</u>	
Οηεηόθελν πνζό – Amount due		<u>907.322</u>	

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

	€	ΕΣΔ SDR	Δνι. Η.Π.Α. U.S.\$
(III) Ύλδεζκνο Δηεζλνύο Αλάπηημνο (ΔΑ): - International Development Association (IDA):-			
(i) Πλδξλκή – Επξώ ή Δνιάρηα Η.Π.Α ή Ε.Σ.Δ.- Subscription EUR of U.S. dollars or SDR	486.950	760.000	916.826
(ii) Επηπξόζζεηνο Πιεηζθνξέο:- Supplementary Contributions:-			
- Σξίηε Αλαπηήξωζε - Third Replenishment	21.130	29.680	35.804
- Σέηαξηε κέρξη Δέθαηε ηέηαξηε Αλαπηήξωζε - Fourth until Fourteenth Replenishment	152.067	161.253	194.528
- Δέθαηε πέκπηε Αλαπηήξωζε - Fifteenth Replenishment	4.442.364	3.961.409	6.039.089
- Δέθαηε έθηε Αλαπηήξωζε - Sixteenth Replenishment	5.260.000	4.488.131	6.742.654
- Δέθαηε έβδνθε Αλαπηήξωζε - Seventeenth Replenishment	5.320.000	4.620.382	6.963.747
- Δέθαηε όγδνε Αλαπηήξωζε - Eighteenth Replenishment	5.320.000	4.313.074	6.003.471
- Δέθαηε έλαηε Αλαπηήξωζε - Nineteenth Replenishment	5.760.000	4.674.682	6.506.803
- Πκκεηηνρή ζηελ πνιπκεξή πξωηνβνπηία αλαθνύηεζεο νηεηιώλ - Participation in multilateral debt relief initiatives	28.219	16.413	19.800
	<u>26.790.730</u>	<u>23.025.024</u>	<u>33.422.722</u>
	=====	=====	=====
	€		Δνι. Η.Π.Α. U.S.\$
Αιηηπξνζωπεύεηα από:- Represented by:-			
(i) Μεηξεηά πνπ πξεξώζεθαλ ζε δνιάρηα Η.Π.Α. ή Ε.Σ.Δ. - Cash paid in U.S. dollars or SDR	64.041		91.683
(ii) Μεηξεηά πνπ πξεξώζεθαλ ζε ηνπηκό λόκηζκα ζην ηνγαξηαζκό ηνπ ΔΑ ζηελ Κεηεηηθή Σξάπεδα ηεο Κύπηνπ - Cash paid in local currency to the Central Bank of Cyprus for the account of IDA.	88.620		109.503
(iii) Με κειαβηβάζηκα θαη κε ηνπο θόξνπο Γξακκάηα πξνο όηεηνο ηνπ ΔΑ - Non-negotiable and non-interest bearing Notes, on behalf of IDA	3.290.069		4.710.141
(iv) Μεηξεηά πνπ πξεξώζεθαλ - Cash paid	13.748.000		17.490.970
(v) Πνζό νηεηιόθελν πξνο ηνλ ΔΑ - Amount due to IDA	9.600.000		11.020.425
	<u>26.790.730</u>		<u>33.422.722</u>
	=====		=====

□ **εκενώζηση** - Notes

Σν ηζάμην πνζό ησλ πην πάλο Γξακκαηίσολ πνπ δελ έρνπλ εμαξηησζεί αλέξρεηα ζε €578.777 - The equivalent sum of the above notes which have not been liquidated, amounts to €578.777

	ΕΣΔ SDR	Δνμ. Η.Π.Α. U.S.\$	
(IV) Ίδξπκα Διεζλνύο Χξεκαηνδύεζο:- International Finance Corporation:-			
16.309 Κεθαηαηεηεπνπθό Μεινρέο ησλ Δνμιάξηα Η.Π.Α. 1.000 ε θαζε κηα:-		16.309.000	
16.309 Capital Shares of U.S.\$ 1.000 each		=====	
Κεθαίαια ηεζέη πξνο Αλάηεζε:- Called-up capital:-			
16.309 Μεινρέο ησλ Δνμιάξηα Η.Π.Α. 1.000 ε θαζε κηα, ππύξσο εμθίεκέλο:-		16.309.000	
16.309 Fully-paid Shares of U.S. \$1.000 each		=====	
(V) Διεζλή Αζθαηηζηεηόο Ογθαηηζκόο Επελδύζεσλ (ΔΑΟΕ) :- Multilateral Investment Guarantee Agency (MIGA) :-			
183 Μεινρέο ησλ 10.000 ΕΣΔ ε θαζε κηα:- 183 Shares of 10.000 SDR each	1.830.000	1.980.060	
	=====	=====	
Κεθαίαια ηεζέη πξνο Αλάηεζε:- Called-up capital	347.435	375.925	
	=====	=====	
Αληηπξνζπεύεηα από:- Represented by:-			
(i) Μειξεηά πνπ ππξώζεθαλ ζε δνμιάξηα Η.Π.Α. – Cash paid in US \$	217.435	235.265	
(ii) Μειξεηά πνπ ππξώζεθαλ ζε ηεπνπθό λόκηζκα ζην νγθαηηζκό ηνπ ΔΑΟΕ ζεηλ Κειεηεθή Σξάπεδα ηεο Κύπνπ – Cash paid in local currency to the Central Bank of Cyprus for the account of MIGA.	26.000	28.132	
(iii) Με κηαβηβάζεηα θαη εηνπνύο Γξακμάηα ζεηλ Κειεηεθή Σξάπεδα ηεο Κύπνπ πξνο όηεηνο ηνπ ΔΑΟΕ- Non-negotiable and non-interest bearing Notes, held by the Central Bank of Cyprus on behalf of MIGA.	104.000	112.528	
	<u>347.435</u>	<u>375.925</u>	

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□ **εθείζε** – Note

Η κηαηεπνπθή ησλ ΕΣΔ ζε δνμιάξηα Η.Π.Α. έγηε κηα ηεηλ ηζνηεηία 1 ΕΣΔ ίζν πξνο Δνμιάξηα Η.Π.Α. 1,082 - The conversion of SDR into U.S. \$ was made by using the exchange rate of 1 SDR equals to U.S. \$1,082.

	ΕΤΡΩ EURO €	
(VI) Σξάπεδα Αλαπτύμεσο τνπ πκβνπίνπ τεο Επξώπεο:- Council of Europe Development Bank:-		
19.882 «Σίτινη πκκετρνή» αμίαο €1.000 ν θάζε έλαο – 19.882 “Participating Certificates” of €1.000 each.	<u>19.882.000</u>	
Κευάιαην πνπ πιεξώζεθε – Paid-Up Capital	<u>2.206.285</u> =====	
□ εκείσοε – Note		
Πνσό ύςνπο €889.000 τνπ Κευαίαίνπ πνπ πιεξώζεθε αυνξά κεταυνξά από τν Γεληθό Απνζεκατηθό τεο Σξάπεδαο- An amount of €889.000 of the Paid-Up Capital relates to a transfer from the bank’s General Reserve.		
(VII) Επξοπατηή Σξάπεδα Αλασπγξότεσο θαη Αλάπτημεο: - European Bank for Reconstruction and Development:-		
3.001 Μετρρέο τολ €10.000 ε θάζε κηα – 3.001 Shares of €10.000 each	<u>30.010.000</u> =====	
Κευάιαην θιεζέλ πξνο αλάιερε:- Called-up capital	<u>6.260.000</u> =====	
Κευάιαην πνπ πιεξώζεθε – Paid-up Share Capital:-		
(i) 30% 1.000 Μετρρώλ αμίαο €10.000 ε θάζε κηα – 30% 1.000 Shares of €10.000 each.	3.000.000	
(ii) 22,5% 1.000 Μετρρώλ αμίαο €10.000 ε θάζε κηα – 22,5% 1.000 Shares of €10.000 each.	2.250.000	
(iii) 10% 1.010 Μετρρώλ αμίαο €10.000 ε θάζε κηα – 10% 1.010 Shares of €10.000 each.	<u>1.010.000</u>	
	<u>6.260.000</u> =====	

	ΕΤΡΩ EURO €
(VIII) Εξυπαφική Σπάτζεζα Επενδύσεων - European Investment Bank:-	
(A) Συμμετοχή στο Κεφάλαιο – Subscription to the Capital	<u>321.508.011</u>
Κεφάλαιο κληθέν ππορ ανάληψη:- Called-up Capital	<u>28.676.120</u>
Κεφάλαιο προς πληρώθηκε – Paid-up Share Capital	<u>28.676.120</u>
(B) Συμμετοχή στα Αποθεματικά:- Subscription to Reserves	<u>23.172.057</u>
Πληρώθηκε – Paid	<u>23.172.057</u>
(IX) Εξυπαφικός Υπηματοδοτικός Μησανιζμός – European Financial Stability Facility:-	
5.578.757 Μεσοέρ Αξία €0,01 η κάθε μια – 5.578.757 shares of €0,01 each	<u>55.788</u>
Κεφάλαιο κληθέν ππορ ανάληψη:- Called-up Capital	<u>55.788</u>
Κεφάλαιο προς πληρώθηκε – Paid-up Share Capital	<u>55.788</u>
(Y) Εξυπαφικός Μησανιζμός – European Stability Mechanism:-	
1.569 Μεσοέρ ηυν €100.000 η κάθε μια – 1.569 Shares of €100.000 each	<u>156.630.000</u>
Κεφάλαιο κληθέν ππορ ανάληψη:- Called-up Capital	<u>159.630.000</u>
Κεφάλαιο προς πληρώθηκε - Paid-up Share Capital	<u>159.630.000</u>

	Δολ. Η.Π.Α. US\$
(YI) Αζιασική Σράπεζα Επενδύσεων και Τποδομών (ΑΣΕΤ) – Asian Investment and Infrastructure Bank (AIIB) :-	
200 Μετοχές ηων \$100.000 η κάθε μια, εκ ηων οποίων – 200 Shares of \$100.000 each, of which	<u>20.000.000</u>
(i) 160 Μετοχές σπό μορθή εγγσήζεων ηων \$100.000 η κάθε μια – 160 callable shares of \$100.000 each	<u>16.000.000</u>
(ii) 40 Μετοχές ηων \$100.000 η κάθε μια – 40 shares of \$100.000 each	<u>4.000.000</u>
Κεθάαιο ποσ πληρώθηκε – Paid up Share Capital	<u>3.200.000</u>
Ποζό οθειλόμενο ζε \$ προς ηην ΑΣΕΤ – Amount due \$ to AIIB in US\$	<u>800.000</u>

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

2. Η Κπβέξλεζε είλαη θάηηρλν κελρρψλ νλκκαζηηθψ αμίαο €3.499.441.761 –
The Government holds shares of nominal value of €3.499.441.761:-

Πκκεηηρρή
Participation

ΔΤΡΩ
EURO

Α. Πλ ή ζεηο Μελρ ρέ ο – Ordinary Shares:-

(i)	Κππξηαθή Δηαηεξία Απνζήθεπζεο Πεηξεηαηηθψλ Ληδ:- The Cyprus Petroleum Storage Company Ltd	100.00%	41.201.532
(ii)	Γαζηθέο Βηηκεραλίο Κψπξνπ Γεκψζηα Ληδ:- Cyprus Forest Industries Public Ltd	51.07%	697.109
(iii)	Κππξηαθή Δηαηεξία Αλαπηήκωο Αθελήηωλ Ληδ:- The Cyprus Immovable Property Development Company Ltd	82.66%	594.593
(iv)	Κππξηαθή Βηηκεραλία Πωήλωλ Ληδ:- Cyprus Pipes Industry Holdings Public Ltd	0.10%	4.272
(v)	Σξάπεδα Κψπξνπ Γεκψζηα Δηαηεξία Ληδ:- Bank of Cyprus Holdings Plc Ltd	0.00%	3.053
(vi)	Γεκψζηα Δπηηείξεζε Φπζηθνψ Αεξίνπ Ληδ:- Natural Gas Public Company Ltd	100.00%	300.000
(vii)	Κππξηαθψ Πηαζεξνπνηηηθψ Σαθείν Δπελδψζεωλ Ληδ – Cyprus Stability Investment Fund Ltd	100.00%	-
(viii)	Κππξηαθψ Οξγαλζκψ Σππνπνίεζεο Ληδ – Cyprus Organization for Standardization Ltd	100.00%	239.400
(ix)	Δηαηεξία Τδξνγνλαλζξάθωλ Κψπξνπ (Δ.Τ.Κ) Ληδ – Cyprus Hydrocarbons Company Ltd	100.00%	1.000.000
(x)	Πλεξγαηηθή Δηαηεξία Γηαηείξεζεο Πεξηηρζηαθψ Πηηηηκψλ Ληδ (Π.Δ.ΓΙ.ΠΔ.Π) – Cooperative Asset Management Company Ltd	99.22%	1.500.000.000
(xi)	PD Berate der Offentlichen Hand GmBH	1.00%	10.000
<u>Τ π ό μπν ίαλ ζε /under resolution</u>			
(xii)	Λαίθη Σξάπεδα Γεκψζηα Δηαηεξία Ληδ - Cyprus Popular Bank Public Co Ltd	81.5%	1.796.059.895
<u>Τ π ό εθθαζά ξη ζε /under liquidation</u>			
(xiii)	Κππξηαθψ Αεξνγξακκέο Ληδ – Cyprus Airways Ltd	93.67%	100.905.946
(xiv)	Αεξνγξακκέο Eurocypria Ληδ - Eurocypria Airlines Ltd	100.00%	57.937.974
(xv)	Παγθψπξηνο Δηαηεξία Αξηνπνιψ Γεκψζηα Δηαηεξία Ληδ – Pancyprian Co. of Bakers Ltd	11.09%	487.987
			3.499.441.761

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

ΠΡΟΫΠΟΛΟΓΙΖΟΜΕΝΑ ΥΠΟΛΟΙΠΑ ΠΑΓΙΟΥ ΤΑΜΕΙΟΥ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ, 2022 ΚΑΙ 2023 -
 ESTIMATED BALANCES OF CONSOLIDATED FUND AS AT 31st DECEMBER, 2022 AND 2023

	€' 000	€' 000
+Χρεωστικό Υπόλοιπο κατά την 01/01/2022 - +Debit Balances as at 01/01/2022		4.789.950
Αναθεωρημένος Προϋπολογισμός Εσόδων για το έτος 2022 - Revised Budget of Revenue for the year 2022	9.041.856	
Μείον Αναθεωρημένος Προϋπολογισμός Δαπανών για το έτος 2022 - Less Revised Budget of Expenditure for the year 2022	10.094.079	
		1.052.223
*Γραμμάτια Δημοσίου στη Δημοκρατία - Treasury Bills in the Republic		0
*Γραμμάτια Δημοσίου στο Εξωτερικό - Treasury Bills Abroad		0
		5.842.173
Χρεωστικό Υπόλοιπο κατα την 31/12/2022 - Debit Balance as at 31/12/2022		5.842.173
Προϋπολογισμός Εσόδων για το έτος 2023 - Budget of Revenue for the year 2023	9.766.542	
Μείον Προϋπολογισμός Δαπανών για το έτος 2023 - Less Budget of Expenditure for the year 2023	10.516.486	
		749.944
*Γραμμάτια Δημοσίου στη Δημοκρατία - Treasury Bills in the Republic		0
*Γραμμάτια Δημοσίου στο Εξωτερικό - Treasury Bills Abroad		0
		6.592.117
Χρεωστικό Υπόλοιπο κατα την 31/12/2023 - Debit Balance as at 31/12/2023		6.592.117

ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ 2023 - BUDGET

* Ούκθωλα κε ηνλ πεξί Δηαρείξηζεο Δεκνζίνπ Υζένπτο Νόκν ηνπ 2012-2016 ην πξννίολ από ηελ έθδνζε Γξακκαηίωλ ηνπ Δεκνζίνπ θαηαηίξεηα, θαη ε απνππεξωθή ηνπο βαξύλεη, ην Πάγηο Σαθείο ηεο Δεκνθξαηίαο, αηηζήνηερα. Η έθδνζε θαη ε απνππεξωθή Γξακκαηίωλ ηνπ Δεκνζίνπ ππνινγίδνληαη ωο αηνινύζω:-

* According to the Public Debt Management Laws 2012-2016 the proceeds from the issue of Treasury Bills are deposited, and their redemption is charged, to the Consolidated Fund of the Republic, respectively.

The issue and redemption of Treasury Bills are estimated as follows: -

	Γξακκάηηα Δεκνζίνπ ζε Δεκνθξαηία – Treasury Bills in the Republic		Γξακκάηηα Δεκνζίνπ ζε Εμωπεξηθό – Treasury Bills Abroad	
	€κ. €m.	€κ. €m.	€κ. € m.	€κ. € m.
Εθθεκή Γξακκάηηα Δεκνζίνπ θαηά ηελ 01/01/2022 – Outstanding Treasury Bills as at 01/01/2022		300		0
Τπνινγνκέλεο Εθδόμελεο Γξακκαηίωλ ηνπ Δεκνζίνπ γηα ην έηηνο 2022 – Estimated Issues of Treasury Bills for the year 2022		300	0	
Μείνλ ππνινγνκέλεο απνππεξωκέο γηα ην έηηνο 2022 – Less Estimated redemptions for the year 2022		(300)	(0)	
Καζαζό πξννίολ εθδόμελεο Γξακκαηίωλ ηνπ Δεκνζίνπ γηα ην έηηνο 2022 – Net proceeds from the issue of Treasury Bills for the year 2022		(0)	(0)	
Εθθεκή Γξακκάηηα Δεκνζίνπ θαηά ηελ 31/12/2022 – Outstanding Treasury Bills as at 31/12/2022		300		0
Τπνινγνκέλεο Εθδόμελεο Γξακκαηίωλ ηνπ Δεκνζίνπ γηα ην έηηνο 2023 – Estimated Issues of Treasury Bills for the year 2023		300	0	
Μείνλ ππνινγνκέλεο απνππεξωκέο γηα ην έηηνο 2023 – Less Estimated redemptions for the year 2023		(300)	0	
Καζαζό Πξννίολ Εθδόμελεο Γξακκαηίωλ ηνπ Δεκνζίνπ θαηά ην 2023 – Net proceeds from the issue of Treasury Bills during 2023		(0)	0	
Εθθεκή Γξακκάηηα Δεκνζίνπ θαηά ηελ 31/12/2023 – Outstanding Treasury Bills as at 31/12/2023		300		0

Σα Γπαμμαήια Δημοζίος ζηη Δημοκπαηία θέποζν ζηαθεπό επιηόκιο. Ο πληπωηέορ ηόκορ βαπύνει ηο Κεθάλαιο 18.21.1 «Οθειλέρ Δημοζίος Υπέοζρ» Τποομάδα δαπανών 06.101 «Σόκοι Εζωηεπικού Δημοζίος Υπέοζρ» (Απθπο 06.102 « Σόκοι Γπαμμαηίωη Δημοζίος» και 06.103 «Σόκοι Γπαμμαηίωη Δημοζίος – Σ.Κ.Α.») - Treasury Bills in the Republic bear fixed interest rates. Interest payable is charged to Head 18.21.1 “Public Debt Charges” Subgroup 06.101 “Interest on Local Public Debt” (Subhead 06.102 “Interest on Treasury Bills” and 06.103 “Interest on Treasury Bills – S.S.F.”).

Σα Γπαμμαήια Δημοζίος ζηη Εζωηεπικό θέποζν ζηαθεπό επιηόκιο. Ο πληπωηέορ ηόκορ βαπύνει ηο Κεθάλαιο 18.21.1 «Οθειλέρ Δημοζίος Υπέοζρ» Τποομάδα δαπανών 06.150 «Σόκοι Εζωηεπικού Δημοζίος Υπέοζρ» (Απθπα 06.151 «Σόκοι Μεζοππόμεζμωη Υπεογπάθωη» και 06.152 «Σόκοι Γπαμμαηίωη ηοζ Δημοζίος») - Treasury Bills Abroad bear fixed interest rates. The interest payable is charged to Head 18.21.1 “Public Debt Charges” Subgroup 06.150 “Interest on Foreign Public Debt” (Subheads 06.151 “Interest on E.M.T.N.” and 06.152 “Interest on E.C.P.”).

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9 B9C @>B @A ;@C>? :

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9+!;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

A < O

)88=*+7 I?:+7 #/!(1& -5!+

/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+

)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+

.(%2 0%%%/+ -#/ !("1!+ !#/!(1/

:+*@+5 A>.:=*7BC (%**+*%#% . !("1!+

10L*=72 ;-EBC -,! % .0%%%/+

C+<D7-F 7D-7B8-4- D-7 /00+7 :?+*,+7 !#&+3 %4-,&*!+

-#/ &! (#1%2!

C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+

=4-G7G5*=72 (-#+.!(+)

>7G-:HC*=72 I?:1C D-7 =0BC '-(9!+ % # -5!+ -#/

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:?*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+

/00=2=4-G7G5*=72 &! ((-#+.!(+)

)*+,- . /0012 3-4-45678- !"#S! #%& &!()*+!

, -++*.*! /

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9+!;<=2 0(-#&+

9+!;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

:?+*,+7 ->? ?D+J2 #&!(!+& !"#S!

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->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,1-4 +\$.2*&&!/%& &!/%\$+!% . !6(!+!#&-&*!+>

=:7;:@L *?,1C !&-* ,+ % . !#!\$!	:-:8-47D5 Q *+,- 1&\$,-	:+O>+0+ ;7*8?2 7\$/9!&	:+O>+0+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(
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:+*@+5 A>.:=*7BC (%**+%#% . !("1!+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-#/ &!#(#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
)*+,- . /0012 3-4-45678- !#!\$! #%& &!()*+!
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9+.;<=2 0(-#&+

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->:O>+0+;7P?8=C- Q *+,-G- *<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C
! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,!-4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+>

=:7;:-@L *?,1C !&-*+, % . !!"#\$!

;;8-47D5 Q *+,- 1&\$,-	::O>+0+ ;7*8?2 7\$/9!&	::O>+0+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C 0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(=*+>: .8+*7+C 0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
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10L*=72 ;-EBC -,! % . 0%%/+
4! ! 2 * #

)*+,- ->? :+*@+:5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%/+ -# / !("1!+ !#/(!/
:+*@+:5 A>.:=*7BC (%**+*%# % . !("1!+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-# / &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -# / %4-,&*!+
)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+!
,-+*.*!/
. /0012 3-4-45678- #1,-+*.*! / #1%2!
9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
9+.;<=2 7=ECBC ;;C7*8BC D-7 3JG=:CL*=1C
#&! (#-&*%#-, (9-#*+&*%#- #/ 0%!(#2!#&- , 0(-#&+
/00=2 9+.;<=2 &! (0(-#&+
/00- =74+J;:7D5)+,- &! (6!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -:;;=0<=2 #&! (#-, %=(/!(+>

->:O>+0+;7P?8=C- Q *+,-G-.*<P+C4-7>5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-4 +\$.2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

	:-;8-47D5	:-O>+0+	:-O>+0+	=*+>: .8+*7+C	=*+>: .8+*7+C
=:7;:-@L *?,1C !&-* ,+ % . !!"#\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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8JC47DL T1:5D7*. !!"#1! !!"#\$!

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% & #!% # &! F 3V A\$V " ! #&! ' % % F
3V V < 3 < 0 3 <

)*+,- ->? :+*@+:5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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:+*@+:5 A>.:=*7BC (%**+*%# % . !("1!+
)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+!
,--+*.*!/
. /0012 3-4-45678- #1,+*.*! / #1%2!
9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+)

->:O>+0;7P?8=C- Q *+,- G- * <P+C4-7 >5C1 * = 7*RH+J*- +8+E=* <- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C
! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

=:7;:-@L *?,1C !&*,+ % . !!"#\$!
:;8-47D5 :;O>+O+ :;O>+O+ =*+>: .8+*7+C =*+>: .8+*7+C
Q *+,- ;7*8?2 ;7*8?2 (0.5%)+
1&\$,- 7\$/9!& 7\$/9!& <!/ ! (2 7 \$/9!&-(-4 <!/ ! (2 7 \$/9!&-(-4
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/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+
)*+,- ->? :+* @+ :5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%/+ -#/ !("1!+ !#/(!/
:+* @+ :5 A>.:=*7BC (%**+*%#% . !("1!+
10L*=72 ;-EBC -,! % . 0%%/+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*,+7 !#&+3 %4-,&*!+
-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+!
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9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
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)*+,- ->? :+* @+ :5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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:+* @+ :5 A>.:=*7BC (%**+*%#% . !("1!+
10L*=72 ;-EBC -,! % . 0%%/+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*,+7 !#&+3 %4-,&*!+
-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5+=72 (-#+.!(+
:?*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*+&+

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$!) *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-4 +\$.2*&&! / &% &! %\$+! %. !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-;O>+0+</u>	<u>:-;O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-*,+ % . !!"#\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
	;	;	;	;	;

)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+!
 ,--+*.*!/
 . /0012 3-4-45678- #1,-+*.*! / #1%2!
 9+.;<=2 0(-#&+
 9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
 <

)88=*+7 I?:+7 #/!(1& -5!+
 /00+7)88=*+7 I?:+7 &!(#/!(1& -5!+
)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!+
 .(%2 0%%/+ -#/ !("1!+ !#/(!
 :+*@+5 A>.:=*7BC (%**+%#% . !("1!+
 10L*=72 ;-EBC -,! % . 0%%/+
 C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
 -#/ &!(#1%2!
 C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
 =4-G7G5*=72 (-#+.!(+
 :?*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+!
 ,--+*.*!/
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 9+.;<=2 0(-#&+
 9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
 /00- =74+J;7D5)*+,- &!(6!(-&*#9 #1%2!
 C,+ 3JG=:C.47DN2 -:;;=0<=2 #&!(#-, %(= /!(+)

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! /(!#!\$! *+ :-+! /%# ,!9*+,-&*%# !&! (!#-1&! /% (-,!-4 +\$:2*&&! /&% &! %\$! % . !6(!+!#&-&*!+

	:-;8-47D5	:+O>+0+	:+O>+0+	=*+>: .8+*7+C	=*+>: .8+*7+C
=:7;:-@L *?,1C !&*,+ % . !#!\$!	Q *+,- 1&\$,- ;	;7*8?2 7\$/9!& ;	;7*8?2 7\$/9!& ;	0-<*7+ <! / ! (2 7\$/9!&- (4 (-2!)% (=	0-<*7+ <! / ! (2 7\$/9!&- (4 (-2!)% (=

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/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+
)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%%/+ -#/ !("1!+ !#1(!/
:+*@+5 A>.:=*7BC (%**+%# % . !("1!+
C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+
10L*=72 ;-EBC -,! % . 0%%%/+
=4-G7G5*=72 (-#+.!(+
/00=2 =4-G7G5*=72 &! ((-#+.!(+
)*+,- . /0012 3-4-45678- !#!\$! %& &! ()*+!
,-++*.*!/
. /0012 3-4-45678- #1,-++*.*! / #1%2!
9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
/00- =74+J;7D5) *+,- &! (6!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -:;;=0<=2 #&! (#-, %(= /!(+
:?*+;+7 ->? ?D+J2 #&! (!+& !#!\$!
/00+7 ?D+7 7*;>-D4N+7 &! (#&! (!+& !1!"-:,!

)# 2 - "5 * !! 2 + \$
%

/8=*+7 I?:+7 *(!1& -5!+
/00+7 /8=*+7 I?:+7 &! (*(!1& -5!+
)88=*+7 I?:+7 #/!(1& -5!+
/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+)

->:+O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,!(1/4 +\$:2*&&!/%&% &!%\$+!%. !6(!+!#&-&*!+)

=:7;:-@L *?,1C !&-*,+ % . !#!\$!	<u>:-;8-47D5</u> Q *+,- 1&\$,-	<u>:-;O>+0+</u> ;7*8?2 7\$/9!&	<u>:-;O>+0+</u> ;7*8?2 7\$/9!&	=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(
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%

)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%%/+ -#/ !("1!+ !#1(!/
:+*@+5 A>.:=*7BC (%**+*%#% . !("1!
C4787*E< :+*1>7D+H !2\$#!(-&*%#% . 26,%4!!+
10L*=72 ;-EBC -,!% . 0%%%/+
=4-G7G5*=72 (-#+.!(+
/00=2 =4-G7G5*=72 &!(-#+.!(+
)*+,- . /0012 3-4-45678- !#!\$! %& &!()*+!
,-++*.*!/
. /0012 3-4-45678- #1,-++*.*! / #1%2!
/00- =74+J;7D5)*+,- &!(!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -;::=0<=2 #&!#-, %(= (!!(+
:?*+ ,+7 ->? ?D+J2 #&!(!+& !#!\$!
/00+7 ?D+7 7*->:-D4N+7 &!(! #&!(!+& !1!*"-:,!

)# 2 - "5 * 6 * & %

/8=*+7 I?:+7 *(!1& -5!+
/00+7 /8=*+7 I?:+7 &!(! *(!1& -5!+
)88=*+7 I?:+7 #/!(1& -5!+
/00+7)88=*+7 I?:+7 &!(! #/!(1& -5!+
)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%%/+ -#/ !("1!+ !#1(!/
:+*@+5 A>.:=*7BC (%**+*%#% . !("1!
C4787*E< :+*1>7D+H !2\$#!(-&*%#% . 26,%4!!+
10L*=72 ;-EBC -,!% . 0%%%/+
=4-G7G5*=72 (-#+.!(+
/00=2 =4-G7G5*=72 &!(-#+.!(+)

->:O>+0+;7P?8=C- Q *+,-G- * <P+C4-7 >5C1 * = 7*RH+J*- +8+E=* <- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-;O>+0+</u>	<u>:-;O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !"# \$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
	;	;	;	;	;

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)*+,- ./0012 3-4-45678- !"# \$! %& &!()*+!
,-++*.*!/
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/00- =74+J;;7D5)*+,- &! (6!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -;::=0<=2 #&!(#-, %(= /!(+)
:?*+,+7 ->? ?D+J2 #&!(!+& !"# \$!
/00+7 ?D+7 7*>:-D4N+7 &! (#&!(!+& !1!"-:,!

7# 2 - 85 * 6 ! 0 & %
/8=*+7 I?:+7 *(!1& -5!+
/00+7 /8=*+7 I?:+7 &! (*(!1& -5!+
)88=*+7 I?:+7 #/!(1& -5!+
/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+
)*+,- ->? :+*@+;5 A>.:=*7BC D-7 ;-EBC (%1!!/+)
.(%2 0%%/+ -#/ !("1!+ !#!(!/
:+*@+;5 A>.:=*7BC (%+*%# % . !("1!+**
C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+
10L*=72 ;-EBC -,! % . 0%%/+
=4-67G5*=72 (-#+.!(+)
/00=2 =4-67G5*=72 &! ((-#+.!(+)
)*+,- ./0012 3-4-45678- !"# \$! %& &!()*+!
,-++*.*!/
. /0012 3-4-45678- #1,-++*.*! / #1%2!
/00- =74+J;;7D5)*+,- &! (6!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -;::=0<=2 #&!(#-, %(= /!(+)
:?*+,+7 ->? ?D+J2 #&!(!+& !"# \$!
/00+7 ?D+7 7*>:-D4N+7 &! (#&!(!+& !1!"-:,!

->:O>+0+;7P?8=C- Q *+,-G* <P+C4-7 >5C1 *= 7*RH+J*- +8+E=* <- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#)\$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!-4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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->:O>+0+;7P?8=C- Q *+,- G.*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C
! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,(-/4 +\$.2*&&!/&% &! %\$+! % . !6(!+!#&-&*!+)

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-*,+ % . !#!#\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(
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9+!.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

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:+*@+:5 A>.:=*7BC (%+%#% . !("1!+**
)*+,- . /0012 3-4-45678- !#!#\$! %& &!()*+!
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)*+,- . /0012 3-4-45678- !#!#\$! %& &!()*+!
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9+!.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !&!(!#-1&!/%(-,!-4 +\$:*&&!/%& &!/%\$+!%. !6(!+!#&-&*!+>

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/00+7)88=*+7 I?:+7 &!(/#/(1& -5!+
) *+,- . /0012 3-4-45678- !#!\$! #%& &!()*+!
,--+*.*!/
. /0012 3-4-45678- #1,+*.*!/#1%2!
9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
9+.;<=2 7=ECBC ;;C7*8BC D-7 3JG=:CL*=1C
#&!(-&*%#-, (9-#*+&*%#-#/ 0%!(#2!#&- 0(-#&+

->:O>+0+;7P?8=C- Q *+,-G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/% # ,!9*+,-&*%# !*&!(!#-1&!/% (-,(-/4 +\$:2*&&!/& % &! %\$+! % . !6(!+!#&-&*!+>

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;7*8?2
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10L*=72 ;-EBC -,! % . 0%%/+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*,+7 !#&+3 %4-,&*!+
-#/ &!(#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5*=72 (-#+.!(+
>7G-:HC*=72 I?:1C D-7 =0BC '-(9!+ % # -5!+ -#/
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:*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2 =4-G7G5*=72 &!((-#+.!(+
)*+,- . /0012 3-4-45678- !#!\$! #%& &!()*+!
,-++*.*!/
. /0012 3-4-45678- #1,-++*.*! / #1%2!
9+.:;<=2 0(-#&+
9+.:;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
:*+*,+7 ->? ?D+J2 #&!(+& !#!\$!
?D+7 D,+ENC41C -C=<1C #&!(+& % # %-#+ 0(-#&!
)*+,- D,+ENC41C -C=<1C (%1!!/+ .(%2 %-#B+ ++\$!
>+>0.:18L D,+ENC41C -C=<1C !6-42!#& % . %-#+
0(-#&!
!) * " # ;< * # \$
9+.:;<=2 0(-#&+
9+.:;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

->:O>+0+;7P?8=C- Q *+,-G- *<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,(!-4 +\$:2*&&!/%& %&! %\$#!% . !6(!+!#&-&*!+

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !#!\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(
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-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5*=72 (-#+.!(+)
:?*,+7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2=4-G7G5*=72 &! ((-#+.!(+)
)*,+,- . /0012 3-4-45678- !#!\$! #%& &!()*+!
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9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
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/00+7)88=*+7 I?:+7 &! (#/!(1& -5!+
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-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5*=72 (-#+.!(+)
:?*,+7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2=4-G7G5*=72 &! ((-#+.!(+)

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7>5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!- /4 +\$.2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !"# \$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
/00- =74+J;7D5)*+,- &! (6!(-&*#9 #1%2!
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/00+7)88=*+7 I?:+7 &! (#/*(!1& -5!+
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.(%2 0%%%/+ -# / !(*1!+ !# /!(/
10L*=72 ;-EBC -,! % . 0%%%/+
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9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
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->:O>+0;7P?8=C. Q *+,-G.*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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=4-G7G5*=72 (-#+.!(+)

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-#/ &!(#1%2!

C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+

=4-G7G5*=72 (-#+.!(+)

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! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !&! (!#-1&! / % (,(-1/4 +\$:2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

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7\$/9!&

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10L*=72 ;-EBC -,! % . 0%%/+

C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-#/ &! (#1%2!

C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5*=72 (-#+.!(+
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9+.;<=2 0(-#&+

9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

->+O>+0+;7P?8=C- Q *+,- G-*<P+C4-7>5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!-1/4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-*+,+ % . !"##\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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:+*@+5 A>.:=*7BC (%**+*%#% . !("1!
10L*=72 ;-EBC -,! % . 0%%%/+
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:*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2=4-G7G5*=72 &! (-#+.!(+
)*+,- . /0012 3-4-45678- !"# \$! %& &!()*+!
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)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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:+*@+5 A>.:=*7BC (%**+*%#% . !("1!
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
=4-G7G5*=72 (-#+.!(+
:*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2=4-G7G5*=72 &! (-#+.!(+)

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$!) *+ :-+! / %# ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! %\$+! %. !6(!+!#&-&*!+

	<u>:-8-47D5</u>	<u>:-O>+0+</u>	<u>:-O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-*,+ % . !"#!\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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9+.;<=2 0(-#&+

9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
:?*+,+7 ->? ?D+J2 #&!(!+& !"#!\$!

?D+7 D,+ENC41C -C=<1C #&!(!+& %# %-#+ 0(-#&! /
10L*=72 -;<1C -! % . *5! / ++!&+

. D-7 34<:7- -# / -# / 7\$*,*#9+
)*+,- D,+ENC41C -C=<1C (%1!!/+ .(%2 %-#B+ ++\$! /

& !#!% % " ! (&%!%&! <
>+>0.:18L D,+ENC41C -C=<1C !6-42!#&& % . %-#+
0(-#&! /

)*+,- ->? :+*@+:5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%%/+ -# / !(" *1!+ !# / (! /
10L*=72 ;-EBC -! % . 0%%%/+
=4-G7G5*=72 (-#+.!(+)
/00=2=4-G7G5*=72 &! ((-#+.!(+)

)*+,- . /0012 3-4-45678- !"#!\$! %&& &!()*+!
,--+*.*! /
. /0012 3-4-45678- #1,-+*.*! / #1%2!
9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

->:O>+0+;7P?8=C- Q *+,-G- *<P+C4-7 >5C1 * = 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#S! *+ :-+! / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+)

=:7;:-@L *?,1C !&-*,+ % . !"#S!	:-8-47D5	:-O>+0+	:-O>+0+	=*+>: .8+*7+C	=*+>: .8+*7+C
	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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9+.;<=2 0(-#&+
9+.;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
9+.;<=2 7=ECBC ;;-C7*8BC D-7 3JG=:CL*=1C
#&! (#-&*%#-, (9-#*+&*%#-# / 0%!(#2!#&- , 0(-#&+
A V A A <

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C,+ 3JG=:C.47DN2 -;::=0<=2 #&! (#, %= /!(+)

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$.2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

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;;8-47D5 Q *+,- 1&\$,-	::O>+0+ ;7*8?2 7\$/9!&	::O>+0+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C (Q5)Zt= <! / !(2 7\$/9!&-(-4	=*+>: .8+*7+C (Q5)Zt= <! / !(2 7\$/9!&-(-4
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:+* @+ :5 A>.: =*7BC (% *+*%# % . !(" *1!+
=4-G7G5*=72 (-#+.!(+
/00=2=4-G7G5*=72 &! (-#+.!(+
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, -+ +* . *! /
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->:O>+0+;7P?8=C- Q *+,-G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,(-/4 +\$:*&&!/&%&! %\$+!%. !6(!+!#&-&*!+

==:7;:-@L *?,1C !&*,+%. !#!\$!	;;8-47D5 Q *+,- 1&\$,-	::O>+O+ ;7*8?2 7\$/9!&	::O>+O+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C (0.5%) <!/(2 7\$/9!&-(-4	=*+>: .8+*7+C (0.5%) <!/(2 7\$/9!&-(-4
	;	;	;	;	;

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 :+*@+:5 A>.:=*7BC (%**+*%#%. !("1!+
 C4787*E< :+*1>7D+H !2\$#!(-&*%#%. 26,%4!!+
 C+<D7-F 7D-7B8-4- D-7 /00+7 :?*,+7 !#&+3 %4-,&*!+
 -#/ &! (#1%2!
 C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
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 :?*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
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 9+.:;<=2 0(-#&+
 9+.:;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
 :?*,+7 ->? ?D+J2 #&!(!+& !#!\$!
 ?D+7 D,+ENC41C -C=<1C #&!(!+& %# %-#+ 0(-#&!/
 /00+7 ?D+7 7*;>:-D4N+7 &! (#&!(!+& !1!*"-:;!
)*+,- D,+ENC41C -C=<1C (%1!!/+ .(%2 %-#B+ ++\$!/
 >+>0.:18L D,+ENC41C -C=<1C !6-42!#&% . %-#+
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)*+,- ->? >=C,H*=72 !#!\$!+ .(%2 #"!+&2!#&+
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)*+,- ->? :+*@+:5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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 C4787*E< :+*1>7D+H !2\$#!(-&*%#%. 26,%4!!+

->:O>+0+;7P?8=C- Q *+,-G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$*2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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;;8-47D5
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;;O>+O+
;7*8?2
7\$/9!&

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=*+>: .8+*7+C
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9+!;<=2 7=ECBC ;;C7*8BC D-7 3JG=:CL*=1C

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0.:18N2 ->? 4- J:1>-KD5 -8=<- -42!#&+ .(%2
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7*-;1;7D+< -*8+< 26%(& \$&*!+

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)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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-#/ &!(#1%2!

C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-&*!+

->:O>+0+;7P?8=C- Q *+,- G- *<P+C4-7 >5C1 * = 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9*+,-&*%# !*&! !#-1&! / % (-,(!-4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

=:7;:-@L *?,1C !&-* ,+ % . !!"#\$!	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	<! / 0-<*7+ !(2 7\$/9!&- (4 (-2!)% (=	<! / 0-<*7+ !(2 7\$/9!&- (4 (-2!)% (=
	;	;	;	;	;

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9+.:;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+

,7147DN2 9+.:;<=2 #/***/\$-, 0(-#&+

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) *+,- ->? :+* @+ :5 A >.: =*7BC D-7 ;-EBC (%1!!/+ .(%2 0%%%/+ -#/ !(" *1!+ !#/(! /<

:+* @+ :5 A >.: =*7BC (%**+)%# % . !(" *1!+<

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->:+O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#\$!) *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,!-4 +\$:2*&&!/%& &! %\$+!%. !6(!+!#&-&*!+

=:7;:-@L *?,1C !&*,+%. !!#\$!	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	<!/ 0-<*7+ !(2 7\$/9!&-(-4 (-2!)%=(<!/ 0-<*7+ !(2 7\$/9!&-(-4 (-2!)%=(
	;	;	;	;	;

)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
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C,+ 3JG=:C.47DN2 -:;;=0<=2 #&!(#-, %(= /!(+)

->:O>+0+;7P?8=C- Q *+,- G- *<P+C4-7 >5C1 * = 7*RH+J* - +8+E=* <- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$:2*&&! &% &! % \$+! % . !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-O>+0+</u>	<u>:-O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !"# \$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&- (4 (-2!)% (=	0-<*7+ <! / !(2 7\$/9!&- (4 (-2!)% (=
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) *+,- ->? :+* @+5 A>.: =*7BC D-7 ;-EBC (%1!!/+
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/00- =74+J;;7D5) *+,- &! (6!(-&*#9 #1%2!
C,+ 3JG=:C.47DN2 -:;;=0<=2 #&! (#-, % (= (!!(+)

->:o>+0+;7P?8=C-Q *+,-G-*<P+C4-7>5C1 *=7*RH+J*- +8+E=*<- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$:*&&! / &% &! % \$+! % . !6(!+!#&-&*!+)

=:7;:-@L *?,1C !&-* ,+ % . !!"#\$!

:-;8-47D5
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&/(-)-,+ % . <!/\$2 !(2 %(!*9# %-#+

C-0LX=72 -D:+>:?E=*81C -C=<1C 614=:7D+H
*&/(-)-,+ % . %9 !(2 %(!*9# %-#+

C-0LX=72 -C=<1C *14=:7D+H *&/(-)-,+ % . %1-, %-#+

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->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#)\$! *+ :-+! / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!-1/4 +\$.2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-;O>+0+</u>	<u>:-;O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !!#)\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
	;	;	;	;	;

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)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!!/+
.(%2 0%%%/+ -#/ !(*1!+ !#1(!/
:+*@+5 A>.:=*7BC (%+*%# % . !(*1!+**
C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+
C+<D7-F 7D-7B8-4- D-7 /00+7 :?*,+7 !#&+3 %4-,&*!+
-#/ &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+
/00+7 :?*,+7 &! (#1%2!
=4-G7G5*=72 (-#+.!(+
>7G-:HC*=72 I?:1C D-7 =0BC '-(9!+ % # -5!+ -#/
!!+
:?*478- D-7 9:8-47DN2 +7CN2 *#!+ -#/ %(!*&+
/00=2=4-G7G5*=72 &! ((-#+.!(+
)*+,- . /0012 3-4-45678- !!#)\$! #%& &!()*+!
,--+*.*! /
. /0012 3-4-45678- #1,-++*.*! / #1%2!
9+.:;<=2 0(-#&+
9+.:;<=2 J:1>-KDL2)C1*.2 \$(%6!-# #*%# 0(-#&+
/00=2 9+.:;<=2 &! (0(-#&+
:?*,+7 ->? ?D+J2 #&!(!+& !!#)\$!
?D+7 D,+ENC41C -C=<1C #&!(!+& % # %-#+ 0(-#&! /
?D+7 3-4-EN*=1C #&!(!+& % # !6%+*&+
/00+7 ?D+7 ?*->:-D4N+7 &! (#&!(!+& !1!*-.,!
=4-4: +>L \$NC+J JC-005;8-4+2 %(!*9# 51'-#9!
%#!(+*%#
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. D-7 34<:7- -#/ -#/ 7\$*,/*#9+

->:O>+0+;7P?8=C- Q *+,- G.*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$! *+ :-+! / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-4 +\$.2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+)

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !!"#\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
	;	;	;	;	;

)*+,- D,+ENC41C -C=<1C (%1!!/+ .(%2 %-#B+ ++\$! /

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C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+

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-#/ &! (#1%2!

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)*+,- . /0012 3-4-45678- !!"#\$! #%& &!()*+!
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! !+&*2-&! /(!#!\$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-* ,+ % . !#!\$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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	<u>:-:8-47D5</u>	<u>:-:O>+0+</u>	<u>:-:O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
=:7;:-@L *?,1C !&-*,+ % . !!# \$!	Q *+,- 1&\$,-	;7*8?2 7\$/9!&	;7*8?2 7\$/9!&	0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(0-<*7+ <! / !(2 7\$/9!&-(-4 (-2!)%=(
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! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9+,-&*%# !*&! (!#-1&! / % (-,(!- /4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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>+>0.:18L D,+ENC41C -C=<1C !6-42!#& % . %-# 0(-#&!

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,1-4 +\$:2*&&!/%&!%\$+!%. !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-O>+0+</u>	<u>:-O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
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! !+&*2-&!/(!#)\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,(-/4 +\$:2*&&!/&% &! %\$+! % . !6(!+!#&-&*!+

	<u>:-;8-47D5</u>	<u>:-O>+0+</u>	<u>:-O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
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C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+
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! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

	<u>:-8-47D5</u>	<u>:-O>+0+</u>	<u>:-O>+0+</u>	<u>=*+>: .8+*7+C</u>	<u>=*+>: .8+*7+C</u>
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:+* @+ :5 A>.: =*7BC (% *+*%# % . !(" *1!+
10L *=72 ;-EBC -,! % . 0%%/+)

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*<- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,!-/4 +\$:2*&&!/%& &! %\$+! % . !6(!+!#&-&*!+

	:-;8-47D5 Q *+,- 1&\$,-	:-O>+0+ ;7*8?2 7\$/9!&	:-O>+0+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C 0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(=*+>: .8+*7+C 0-<*7+ <!/ !(2 7\$/9!&-(-4 (-2!)%=(
=:7;:-@L *?,1C !&-*,+ % . !#!\$!					

C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-#/ &! #1%2!

C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+

)*+,- . /0012 3-4-45678- !#!\$! #%& &!()*+!
,-++*.*!/
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9+.;<=2 0(-#&+

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9+.;<=2 7=ECBC :-;C7*8BC D-7 3JG=:CL*=1C
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)*+,- ->? :+*@+5 A>.:=*7BC D-7 ;-EBC (%1!/+
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C4787*E< :+*1>7D+H !2\$#!(-&*%# % . 26,%4!!+

C+<D7-F 7D-7B8-4- D-7 /00+7 :?*+,+7 !#&+3 %4-,&*!+
-#/ &! #1%2!

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! !+&*2-&!/(!#!\$! *+ :-+!/%# ,!9*+,-&*%# !*&!(!#-1&!/%(-,!-4 +\$.2*&&!/%& &!%\$+!%. !6(!+!#&-&*!+

=:7;:-@L *?,1C !&-* ,+ % . !#!\$!	:-;8-47D5 Q *+,- 1&\$,-	:+O>+0+ ;7*8?2 7\$/9!&	:+O>+0+ ;7*8?2 7\$/9!&	=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(=*+>: .8+*7+C 0-<*7+ <!/(2 7\$/9!&-(-4 (-2!)%=(
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 :+@+5 A>.:=*7BC (%**+%#% . !("1!+
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 C4787*E< :+*1>7D+H !2\$#!(-&*%#% . 26,%4!!+
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->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!#\$!) *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!-1/4 +\$.2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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8L8- -RJ;+87DBC A>.:=*7BC !6-(&2!#& % . %&-,
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-# / &! (#1%2!
C+<D7- D-7 7D-7B8-4- !#&+ -# / %4-,&*!+

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I?:+7 .R-C+D<C.41C R.8541C <%&% (!*1,+ -5!+

->:O>+0+;7P?8=C- Q *+,- G-*<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7->+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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-#/ &! (#1%2!
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)*+,- . /0012 3-4-45678- !"# \$! %& &!() *+!
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)*+,- . /0012 3-4-45678- !"# \$! %& &!() *+!
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! !+&*2-&! / (!!# \$! *+ :-+! / % # ,!9*+,-&*%# !* &! (!#-1&! / % (-,(!-4 +\$:2*&&! / &% &! % \$+! % . !6(!+!#&-&*!+

:-;8-47D5 :-;O>+0+ :-;O>+0+ =*+>: .8+*7+C =*+>: .8+*7+C

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7# 2 - E F 8 6 ! 0 & 0"0 0 %
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C+<D7- D-7 7D-7B8-4- !#&+ -#/ %4-,&*!+

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->:O>+0+;7P?8=C- Q *+,- G- *<P+C4-7 >5C1 *= 7*RH+J*- +8+E=*-< L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C

! !+&*2-&! / (!!# \$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,(!-4 +\$:*&&! / &% &! % \$+! % . !6(!+!#&-&*!+>

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;;8-47D5
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9+.;;<=2 7=ECBC ;;C7*8BC D-7 3JG=:CL*=1C
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=4-G7G5*=72 (-#+.!(+>

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! !+&*2-&! / (!!#)\$! *+ :-+! / % # ,!9*+,-&*%# !&! (!#-1&! / % (-,(!-/4 +\$:2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

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- G ! 6 ' & ')*+,- ->? :+*@+;5 A>.:=*7BC D-7 ;-EBC (%1!!/+ .(%2 0%%/+ -#/ !("1!+ !#/(! / :+*@+;5 A>.:=*7BC (%**+*%# % . !("1!+)*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+! ,--+*.*! / . /0012 3-4-45678- #1,-++*.*! / #1%2!

- G ! 6 ! 0 & ')*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+! ,--+*.*! / . /0012 3-4-45678- #1,-++*.*! / #1%2!

- G ! % + ')*+,- . /0012 3-4-45678- !!"#\$! %& &!()*+! ,--+*.*! / . /0012 3-4-45678- #1,-++*.*! / #1%2!

->:O>+0+;7P?8=C- Q *+,-G* <P+C4-7 >5C1 *= 7*RH+J*- +8+E=* <- L +8+*RN,7- >+J NR+JC L, J>+G0.E=< *4. S+J0L 41C C47>:+*B>1C
! !+&*2-&! / (!!#\$! *+ :-+ / % # ,!9*+,-&*%# !*&! (!#-1&! / % (-,!- /4 +\$.2*&&! / &% &! %\$+! % . !6(!+!#&-&*!+

=:7;:-@L *?,1C !&*,+ % . !!"#\$!

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:+* @+5 A>.:=*7BC (%**+*%#% . !("1!+
C4787*E< :+*1>7D+H !2\$#!(-&*%#% . 26,%4!!+
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Έξοδα Έρευνας 2023 - BUDGET

03750, 03900

(Է) Ծ ԼԱՌՈՍՅՅՐԱՅԻՍ ԱՊՑ ԱԳՈՅՐԻՏՏՈՂ ՔՅԱՆԳՏՆԱԿՆԵՐՈՒ ԱԳՈՒԱԼՏԻՂՈՒ ԱՊՑ ԼԱՆՈՒՑՅՈՒՄԻՆԻ ԻԶՍԻՐԻ Ը ԶԻ ԼԷԻԿԵԿԻՄՈՂ ԱԳՐԳՆՈՂ ԻԿՆԴՆՏ ԷՒ ԶՐԻՏՑ ԻԶՍԻՐԻՑ ԶԻԹՈՒՄԷՒ ԷՒՅՐ 15%:

(3) ԱՐՏԻ ԶՒՂ ԾԳՂ ԾԱՆԳԱԳՏԻՒՐՑ ԻԶՍԻՐԻՑ ԶՈՒՐՈՒՄԷՒ ԷՒՅՐ ԱՊՑ ՄՑՏՅՈՒՑՏԻՒՐՑ ԷՒՂ ԱՂ ԻՐՆԱՆՍԻՂ ԶՐԳՂ ԱՊՑ 1 Զ.Զ. ԱՑ 1,2 ԾԳՂ, ԷՒՂ ԷՒՅՐ ԱՂ ԻՐՆԱՆՍԻՂ ԶԻՅՐ ԱՊՑ 1 Զ.Զ., ԱՊՑ ԱՑԳՏԻՒՐՑ ԷՒՂ ԱՊՑ ԻԶՍԻՐԻՑ ԱՑ 1,5 ԾԳՂ, ԶԻ ԻՆԻՐԳԼԻՏ ԱՊՑ ԵՂԱՂՏԻՑԻՑ ԾԱՂՅՐՅԱՏՈՒՄԷՒ ԱՊՑ ԼԱՆՈՒՑՅՈՒՄԷՒ ԶԻ ԱՂ ԻՕԻՍՅՅԻ ՆՐԳՆԻՂ Ը ԶԻ ԻՂԻՏԵ ԱԳՐԳՆՈՂ, ԳԱՊՑ ԻՐՏԻ ԶՒՂ ԾԳՂ ԾԱՆԳԱԳՏԻՒՐՑ ԻԶՍԻՐԻՑ ԷՒՅՐ ԱՂ ԻՐՆԱՆՍԻՂ ԶՐԳՂ ԷՒՂ ԱՂ ԶԻՐԻՏԻՄԱՂ ԶՈՒՐՈՒՄԷՒ ԱՑ 1,2 ԾԳՂ:

ԻՍՏԻ ԱՎԳՐԱՅԻՍ ԱՊՑ ԱԳՈՅՐԻՏՏՈՂ ՔՅԱՆԳՏՆԱԿՆԵՐՈՒ ԱԳՈՒԱԼՏԻՂՈՒ ԻՂԻՏԵՂԻԶԻ, ԻՐՏԻ ԶՒՂ ԾԱՆԳԱԳՏԻՒՐՑ ԻԶՍԻՐԻՑ ԶՈՒՐՈՒՄԷՒ ԷՒՅՐ ԱՊՑ ԻԶՍԻՐԻՑ ԶՐԳՂ ԱՑ 1,2 ԾԳՂ, ԷՒՂ ԷՒՅՐ ԱՂ ԻՐՆԱՆՍԻՂ, ԱՊՑ ԱՑԳՏԻՒՐՑ ԷՒՂ ԱՊՑ ԻԶՍԻՐԻՑ ԱՑ 1,5 ԾԳՂ, ԶԻ ԻՆԻՐԳԼԻՏ ԱՊՑ ԱԳՈՅՐԻՏՏՈՂ ՔՅԱՆԳՏՆԱԿՆԵՐՈՒ ԱԳՈՒԱԼՏԻՂՈՒ ԱՊՑ ԼԱՆՈՒՑՅՈՒՄԷՒ ԶԻ ԱՂ ԻՕԻՍՅՅԻ ՆՐԳՆԻՂ, ԳԱՊՑ ԻՐՏԻ ԶՒՂ ԾԳՂ ԾԱՆԳԱԳՏԻՒՐՑ ԻԶՍԻՐԻՑ ԷՒՅՐ ԱՊՑ ԻԶՍԻՐԻՑ ԶՈՒՐՈՒՄԷՒ ԱՑ 1,7 ԾԳՂ:

ԷԻԶԻՄԵԳԱ, ԻԻ ԷՒՅՐԸ ԱՎԳՐԱՅԻՏ Տ ԾԱՆԳԱԳՏԻՒՐ ԼԱՌՈՍՅՅՐԱՅԻՏ ԵՂԱՂՏԻՑՈՒ ԾԱՂՅՐՅՈՒՄ Ը ԱԳՈՅՐԻՏՏՈՂ ՔՅԱՆԳՏՆԱԿՆԵՐՈՒ ԱԳՈՒԱԼՏԻՂՈՒ ԾԱՆԳՆԻՐԻՒՄ ՍՑ ԶՑԻՄԵՂ ԶԻՏՈՂԻՂԻՂ ԱՊՑ:

(3) Ծ ԼԱՌՈՍՅՅՐԱՅԻՍ ՕՒՂ ԾԱՆԳԱԳՏԻՒՐ ԼԱՆՈՒՑՅՈՒՄԷՒ ԷՒՅՐ ԱՊՑ ԻԶՍԻՐԻՑ ԶՐԳՂ, ԱՑԻՑ ԱՊՑ ԻՆՆԱՆՍԻՂ, ԶԻՄԱՆՈՒ ԱՊՑ ԱԳՐՈՒ 7.00 Ա.Զ. ԷՒՂ 5.00 Զ.Զ., ՕՐԻՄՄԷՒ ԼԱՌՅԻՄՄԷՒՐ ԶԻ ԱՑԻ ԱՎԳՐԻ ԻՅԻՕՏԻԳՈՂ ԶԳՔԻՊՑ, ԶԻ ԻՆԻՐԳԼԻՏ ԱՊՑՈՒՄԷՒ ԼԱՌՈՍՅՅՐԱՅԻՍ ԱՊՑ ԱԳՈՒԱԼՏԻՂՈՒ ԱՊՑ ԼԱՆՈՒՑՅՈՒՄԷՒ ԶԻ ԱՂ ԻՕԻՍՅՅԻ ՆՐԳՆԻՂ, ՏՈՂԱՐԻՂ ԱՎԳՐԱԳՐՄԷՒ ԻԻ ԻՅԻՕՏԻԳՈՂ ԶԳՔԻՊ Ը ԻԻ ԶԳՐՅԻ Ը ԶԻ ԻՑԻՅԻՅԵ ԱՊՑ ԻՕՈՂ, ԷՒՂ ԶԻ ԱԳՈՒԱԳՐՄԷՒՄ ԻԻ ԻՅԻՕՏԻԳՈՂ ԶԳՔԻՊ, ԳԱՊՑ ԻՕՒԳՐԻՄՄԷՒ ԼԱԳ ԱՊՑՈՒՄԷՒ ԻՏԻՏԵ ԱՒԻՏՑԻՄԱՐ Ը ԷԳՈՒԱՅԻՊՑԻՊՈՂ ԻՏԻՐԳՄԱՊՑ ԵՂԱՂՏԻՑՈՒ Ը ԼԱՏԳՆԻՐԻՑ:

(Ի) ԻՂ ԱՂԻՐԱՅԻ ԼԱՂԵՅԻՄԱՂ/ԼԱՌՈՍՅՅՐԱՅԻՏ/ԱՂԻՊՈՒՅՐԻ ԱԻՅԻՅԻՄԱՂ ԶԻԹՈՒՄԷՒ ԷՒՅՐ 10%:

I. ԱԼՂԵՅԻՄԱՂ ԵՂԱՂՏԻՑՈՒ ԾԱՂՅՐՅՈՒՄ ԷՒՂ ԻՆՏԱՅԻՄՈՒՅԱՆ:

- ԱԼՂԻՊՅԻ ԱՑԻՅՈՒՄՈՒ ԷԻԿԱՂԱՊՈՑ ԼԱՂԶԳՐԱՅԻՏ (DZԳՏԳՈՂ 02172 «ԱԼՂԻՊՅԻ ԱՂԻՏԻՑՈՒ ԱՂՏՏԵԿԻԱՊՑ»)
- ԱԼՂԻՊՅԻ ԻՂՅՈՒՄԷՒՑ (DZԳՏԳՈՂ 02208 ԷՒՂ 02062 «ԱԼՂԻՊՅԻ ԻՂՅՈՒՄԷՒՑ»), ԻՆԻՐԳՈՅՐԻՊՑ ԱՊՑ ԼԱՂԵՅԻՄԱՂ ԻՂՅՈՒՄԷՒՑ ԱՊՑ ԵՑՈՒՐՈՒՄԷՒ ԱՍՑ ԻՏՅԻՐԱՅԻՏ 17 ԱՂՈՂ ԱՐԻԱ
- ԵՂԱՂՏԻՐ (DZԳՏԳՈՂ 03002 «DzԻՊԻ ԻՏԻՐԱՅԻՏ» ԷՒՂ DZԳՏԳՈՂ 03004 «ԱԼՂԻՊՅԻ ԷՂԱՂՏԻՐ»), ԻՆԻՐԳՈՅՐԻՊՑ ԱՊՑ ԼԱՂԵՅԻՄԱՂ ՈՂԱՂՏԻՐՈՒ ԱՊՑ ԵՑՈՒՐՈՒՄԷՒ ԱՍՑ ԻՏՅԻՐԱՅԻՏ 17 ԱՂՈՂ ԱՐԻԱ
- ԱԼՂԻՊՅԻ ԱՍՑԻՅՈՒՄՈՒՑ (DZԳՏԳՈՂ 03022 «ԻՏՅԻՅԻՊՅԻՐ ԻՐՅՑ ԷՒՂ ԻՏՅԻՕՒԶԻՅԻՅԻՄԱՂ»), ԻՆԻՐԳՈՅՐԻՊՑ ԱՊՑ ԼԱՂԵՅԻՄԱՂ ԱՍՑԻՅՈՒՄՈՒՑ ԱՊՑ ԵՑՈՒՐՈՒՄԷՒ ԱՍՑ ԻՏՅԻՐԱՅԻՏ 17 ԱՂՈՂ ԱՐԻԱ
- ԱԼՂԻՊՅԻ ԼԱՂՑԻՐ ԻՂԵՑ ԻՂԶ (DZԳՏԳՈՂ 03003 «ԱԼՂԻՊՅԻ ԱՂԵՑ ԶԻԶ»)
- ԱԼՂԻՊՅԻ ԻՆԻՐԳՆԵՐՈՒ ԱՍՑԻ ԱՑԳՏԻՒՐ ԱԼՂԻՊՅԻՆԻՐ ԻՂԱՂՏԻՐ ԱԻՍՐՅՑՑ ԱՂԻՊՅԻՐ ԷՒՂ ԼԱՂԻՊՅԻ ԻՆԻՐԳՆԵՐՈՒ ԻԻ ԶՐՅՑ ԱՊՑ ԻՄԱՄՈՒ ԻԻ ԷՊՅԻՏԻՒՐՑ ԶՑԻՅԻՅԻՐ ԱՊՑ ՕՐԱՅՐԻԱՆ ԱՑԻՑՈՒ Ը ԱՍՑ ԱՑԳԱՂԱՂՏԻՐ DZԳՏԳՈՂ 02191 «ԻՏԻՏԵ ԱԼՂԻՊՅԻ ԻՆԻՐԳՆԵՐՈՒ»)
- ԱՂԻՏԵ ԼԱՂԻՊՅԻ (ԻՊՂԻՊՑ) ԱՅՅԻՅՈՒՄՈՒ ԻՆՏԱՅԻՄՄԷՒ ԷՒՂ ԼԱՂԻՊՅԻՄՄԷՒՄ ԱՍՑԻ ԱՑԻՐ ԻԶՈՒՑՐ ԷՒՂ ԱՍՑԻ ԱՅՅԻՐ ԶՈՒՄՅԻՐ (DZԳՏԳՈՂ 02172 «ԱԼՂԻՊՅԻ ԱՂԻՏԻՐ ԱՂՏՏԵԿԻԱՊՑ»)
- ԱԼՂԻՊՅԻ ԻՂԻՏԻՑ ԻՑԻՏԻՑ ԻԶՍԻՐԻՑ, ԻՂԱՂՏԻՊՅԻ ԷՒՂ ԱԼՂԻՊՅԻՆԻՐ ԼԱՏԳՆԻՐ (DZԳՏԳՈՂ 02164 «ԱԼՂԻՊՅԻ ԱՂԻՏԻՑ ԻՑԻՏԻՑ ԻՑԻՏԻՑ ԱԶՍԻՐԻՑ»)
- ԱԼՂԻՊՅԻ ԼԱՂԻՐԻՑ ԻԶՍԻՐԻՑ (DZԳՏԳՈՂ 02163 «ԱԼՂԻՊՅԻ ԱԼՂԻՐԻՑ ԱԶՍԻՐԻՑ»)

- Ειδικό επίδομα σε νοσοκομειακό προσωπικό (Άρθρο 02224 «Ειδικό Επίδομα σε Νοσοκομειακό Προσωπικό»)
- Επίδομα καθήκοντος (Άρθρο 02162 «Επίδομα Καθήκοντος»)
- Επίδομα ειδικών καθηκόντων, Νέο Γενικό Νοσοκομείο Λευκωσίας (Άρθρο 02172 «Επίδομα Ειδικών Καθηκόντων»)
- Επίδομα ευθύνης, Υπουργείο Εσωτερικών – Διοίκηση και Υπουργικό Συμβούλιο (Άρθρο 02204 «Επίδομα Ευθύνης»)
- Επίδομα σε Δασκάλους/Νηπιαγωγούς και Βοηθούς Διευθυντές που υπηρετούν σε Μονοθέσια και Διθέσια Σχολεία (Άρθρο 02231 «Επίδομα σε Δασκάλους/Νηπιαγωγούς και Βοηθούς Διευθυντές που υπηρετούν σε Μονοθέσια και Διθέσια Σχολεία»)
- Επίδομα επιφυλακής (αναμονής και κλήσεων) (Άρθρο 02265 «Επίδομα επιφυλακής, Άρθρο 02263 «Επίδομα Βάρδιας», Άρθρο 02264 «Επίδομα Κατά τις Κυριακές και Αργίες στην Περίοδο Βάρδιας», και Άρθρο 02262 «Κατ' Αποκοπή Υπερωριακή Αμοιβή»)
- Επίδομα ενεργού εφημερίας περιλαμβανομένου του επιδόματος εφημερίας που καταβάλλεται σε ειδικευόμενους ιατρούς (Άρθρο 02261 «Υπερωριακή αμοιβή», Άρθρο 02262 «Κατ' Αποκοπή Υπερωριακή Αμοιβή», Άρθρο 02265 «Επίδομα Επιφυλακής», Άρθρο 02234 «Επιδόματα σε Γιατρούς για Απόκτηση Ειδικότητας»)
- Επίδομα σε ιατρικό και νοσηλευτικό προσωπικό αγροτικών περιοχών (Άρθρο 02205 «Επίδομα σε Ιατρικό και Νοσηλευτικό Προσωπικό Αγροτικών Περιοχών»)
- Επίδομα Δεσμοφύλακα (Άρθρο 02206 «Επίδομα Δεσμοφύλακα»)

II. Επιδόματα Ωρομίσθιου Κυβερνητικού Προσωπικού:

- Επίδομα θαλάσσιας εργασίας (Άρθρο 02449 «Επίδομα Θαλάσσιας Εργασίας»)
- Επίδομα αναρρίχησης (Άρθρο 02447 «Επίδομα Αναρρίχησης»)
- Οδοιπορικά (Άρθρο 03002 «Έξοδα Κινήσεως» και Άρθρο 03004 «Επίδομα Κατ' Αποκοπή»)
- Επίδομα απουσίας εκτός έδρας (Άρθρο 03003 «Επίδομα Εκτός Έδρας»)
- Επίδομα Επιφυλακής (Άρθρο 02465 «Επίδομα Επιφυλακής»)

(ξ) Τα πιο κάτω επιδόματα/αποζημιώσεις/οικονομικά ωφελήματα μειώνονται κατά 16,67%:

- Επίδομα ιπτάμενων μελών του Στρατού, της Αστυνομίας και του Τμήματος Δασών (Άρθρο 02165 «Επίδομα ιπταμένων» και 08885 «Επίγειοι και εναέριοι ψεκασμοί»)
- Επίδομα δυτών μελών του Στρατού (Άρθρο 02166 «Επίδομα δυτών»)
- Επίδομα αλεξιπτωτιστών (Άρθρο 02171 «Επίδομα αλεξιπτωτιστών»)

(ο) Το επίδομα δυτών μελών της Αστυνομίας (Άρθρο 02166 «Επίδομα δυτών») μειώνεται κατά 12,38%.

(π) Η κατ' αποκοπήν υπερωριακή αμοιβή των κρατικών υπαλλήλων και του ωρομίσθιου κυβερνητικού προσωπικού μειώνεται κατά 20%.

(ρ) Το Επίδομα Επίβλεψης του ωρομίσθιου κυβερνητικού προσωπικού (Άρθρο 02441 «Επίδομα Επίβλεψης») μειώνεται κατά 50%.

(σ) Το επίδομα ενοικίου στο εξωτερικό (Άρθρο 02145 «Επιδόματα Ενοικίου») μειώνεται κατά 5%.

- (6) Այս ֆինանսական ծրագրի 1303 «Կրթություն» (Քձ՝ 03583) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (7) Այս ֆինանսական ծրագրի 15 «Կրթություն» (Քձ՝ 03550) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (8) Այս ֆինանսական ծրագրի 2001 «Կրթություն» (Քձ՝ 03607) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (9) Այս ֆինանսական ծրագրի 200300 «Կրթություն» (Քձ՝ 03583) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (10) Այս ֆինանսական ծրագրի 200312 «Կրթություն» (Քձ՝ 03583) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (11) Այս ֆինանսական ծրագրի 2004 «Կրթություն» (Քձ՝ 03583) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (12) Այս ֆինանսական ծրագրի 2005 «Կրթություն» (Քձ՝ 03583) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (13) Այս ֆինանսական ծրագրի 2007 «Կրթություն» (Քձ՝ 03562) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:
- (14) Այս ֆինանսական ծրագրի 2101 «Կրթություն» (Քձ՝ 03554) կողմից իրականացվող համալսարանական կրթության մեթոդական կազմակերպչական աշխատանքները իրականացնելու նպատակով:

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42. Երկրորդ փուլի կազմակերպչական աշխատանքները իրականացնելու նպատակով:

FIRST SCHEDULE TABLES OF EXPENDITURE 2023
 DETAILS OF EXPENDITURE AND CHARGES ON CONSOLIDATED FUND

NOTES GENERAL

1. (a) Pursuant to section 4 of the present Law, excess is made only where the aggregate expenditure is made to exceed the aggregate sum appropriated for each of these groups/subgroups, irrespective of any excess under these groups/subgroups, with the exception of excesses under subgroup 02260 of group 02100, subgroup 02460 of group 02300, which will be considered as independent excesses for the purpose of this Section and can be met from the overall provision of groups 02100, 02300 respectively on the authority of the Minister of Finance:

<u>Groups of Expenditure</u>	<u>Subgroups of Expenditure</u>
02000 – Officials of the Republic	08201 – Highways
02100 – State Officers	08230 – Trunk Roads
02300 – Government Hourly Paid Staff	08300 – Village Roads
02500 – Pensions and Gratuities	08380 – Municipalities Primary Roads
02700 – Personnel in Overseas Services	08500 – Communities Primary Roads
03000 – Operating Expenses	08550 – Pedestrian and Bicycle Lanes
03300 – Maintenance and Repairs	08560 – Forest Roads
03500 – Personnel Training / Conferences, Seminars and Other Events	08570 – Farm Roads
03550 – Consultancy Services / Research	08580 – Village Streets
03650 – Publications and Publicity	08590 – Land Consolidation Roads
03750 – Defence and Policing Expenditure	08600 – Other Road Works
03850 – Contingencies and Reserve	08631 – Water Works
03880 – Expenditure of Special Services	08730 – Airports
03900 – Expenses Related to Revenues	08740 – Industrial Areas and Zones
04000 – Local Transfers	08750 – Animal Husbandry Areas and Zones
04150 – Transfers Abroad	08760 – Sewerage Systems
04200 – Subsidies	08780 – Fishing Shelters
04300 – Social Transfers	08800 – Other Infrastructure Work
04600 – Compensation and Cost in Action	<u>Groups of Expenditure</u>
05000 – Projects and Schemes Co-financed by Community Funds	08830 – Construction Works
05890 – Programmes Financed by Foreign Organisations and/or Other Sources	08950 – Other Works
06100 – Servicing of Public Debt	10100 – Issue of Loans
07100 – Purchase of Land and Buildings	10500 – Repayments of Foreign Loans
07400 – Purchase of Stationary and Mobile Machinery	10700 – Repayments of Local Loans
07650 – Purchase of Equipment	10900 – Contribution to Sinking Funds
07750 – Purchase of Other Assets	11200 – Purchase of Shares
08000 – Erection, Extensions and Improvement of Buildings	

(b) Operating Expenses are considered the costs included under groups / subgroups of expenditure: 03000, 03300, 03500, 03550, 03650, 03750, 03900.

2. Subject to the provisions of the Fiscal Responsibility and Budget System Law of 2014 and the Regulations pursuant to it, the references to articles of expenditure or articles of revenue in the present Law mean the reference to the articles of the accounting system and are part of the groups/subgroups as shown in the Appendix 1 of the Explanatory Memorandum of the 2023 Budget.

EMOLUMENTS OF OFFICIALS OF THE REPUBLIC AND STATE OFFICERS

3. The posts are set out in the Appendix - Salary Posts at the end of the table of Expenditure.

4. A double dagger (++) indicates that the post will be abolished, if it is vacant as at the day of commencement of the financial year, or, if it is later vacated under any other circumstances.

Provided that the double dagger which implies the abolition of a post is not affected by the extension of the services of the holder of the post, on condition that this extension is given on or after the commencement of the financial year for which the budget has been approved.

5. The number of posts shown in the two columns headed "Posts" of the Appendix-Salary Posts indicate the approved establishment – the holders of posts within the permanent establishment may be either permanent or temporary officers.

6. When a post is being abolished, it appears as a discontinued service proceeded by a square bracket (I).

7. The Scales referred to after each post are the approved Salary Scales set out in the Appendix at the end of the Tables of Expenditure.

8. The estimated provision for vacant first entry, first entry and promotion or promotion posts is calculated at the starting point of the Scale of the posts for a period of either three months, either six months, either twelve months, depending on which stage is the filling process.

9. The level of the post of emoluments of state officials and state officers of Appendix-Salary Posts of the present Law comprise the basic salary, the 13th salary, the cost of living allowance, and the fixed allowances such as Representation Allowance, Acting Allowance, Hospitality and Allowance for Services.

10. (1) Part of the estimated provision under the subgroup 02101 «Emoluments of State Officers» of group 02100 «State Officers» is earmarked to meet the basic salaries of casual staff employed, either to cover needs for a specified period and/or for seasonal needs, as well as fixed term employees (Article 02106 «Extra Assistance»).

(2) The Minister of Finance may, following the submission of a relevant request, approve the employment of persons for a maximum period of four (4) months, only in the case where the recruitment of fixed-term employees is necessary in Constitutional Powers/Constitutional Services/Independent Services/Ministries/Deputy Ministries/Departments/Independent Offices subject to the provisions of Article 16(1) of the present Law, until the recruitment process is completed, as provided by the Law for The Adjustment of the Employment of Indefinite-Duration and Fixed-Term Employees in the Public Service of 2016.

(3) The Council of Ministers, after a suggestion of the Ad Hoc Committee for Humanitarian Issues, which was established with the Council's Decision, N.90.899 and date 25/2/2021, and following a proposal submitted by the competent authority, for the purpose of ensuring the temporary employment in the Civil Service of first-degree relatives, by blood or by marriage, of state employees who lose their lives while on duty in time of peace, may approve their employment on a 6-month basis, provided that there is a need for such service. The employment of these persons will be for six (6) months and will be extended by the competent authority, when there is a continued need for such service, until the accumulation of a total service of thirty (30) months and the conversion of their status to fixed-term employees.

11. A temporary officer on a lower scale than that shown against a permanent post will not proceed beyond the maximum of the lower scale until he becomes permanent.

12. Irrespective of the availability of funds under the various groups/subgroups of expenditure of this Budget and subject to the provisions of any Law and/or Administrative Act, for the employment of State Officers after normal office hours the prior authority of the respective Permanent Secretary or Head of Independent Office or Service is required in accordance with criteria and prerequisites determined by the Minister of Finance.

13. When a fee or allowance, which was in force under existing legislation or regulations on the date of commencement of the financial year to which the Tables of Expenditure refer, becomes payable to an officer whose basic salary is already provided for under groups 02000 «Officials of the Republic» and 02100 «State Officers» of any Head of Expenditure, such fee or allowance can be paid as a charge to these groups and met from their overall provision on the authority of the Minister of Finance, any revision of the amount of the aforesaid fees or allowances, with the exception of their adjustment as a result of the fluctuation of the cost-of-living index or by reason of general increases in salaries, or any grant of new fees or allowances, shall be submitted to the House of Representative for approval together with the expenses involved.

14. The salaries of state officials and state officers, as well as the pensionable earnings of public service retirees, are adjusted as at 1st January of each year in accordance to the cost of living adjustment index as follows:

- (i) Payment of 50% of the percentage increase of the cost of living adjustment index of the year preceding the reference year.
 - (ii) The above adjustment will be suspended in case where, during the second and third quarter of the year preceding the reference year, the economic growth rate in real terms and seasonally adjusted is negative.
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OTHER EXPENDITURE

15. When any expenditure under any Budget Head becomes payable, and there is no appropriate subdivision/group/subgroup/article of expenditure to cover it, then, it is being created on the authority of the Minister of Finance.

16. Government motor vehicles can only be used in accordance to the provisions of the Provision of Certain Benefits to Designated Beneficiaries of the State and Broader Public Sector (Terms and Procedure) Laws of 2014 and the Provision of Government Motor Vehicles of the State and Broader Public Sector Regulations of 2014, as these are amended from time to time.

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17. Hospitality, Travelling and Telephone Allowances are granted as follows:

(i) Hospitality Allowance amounting to €5.400 p.a. to Directors of Departments/Services drawing a fixed salary of €89.161 p.a. An amount of €3.780 p.a. to Directors of Departments/Services on Salary scales A15 and A16 and €2.160 p.a. to other Directors on Salary scale A15(i), on prerequisites determined by the Minister of Finance. The Hospitality Allowance to the approved level of the 31st July 1998 will be paid on a personal basis to officers on lower salary Scales, who were recipients of this allowance as at the above mentioned date.

(ii) Special commuted Traveling Allowance amounting to €1.108 p.a. to Directors of Departments/Services drawing a fixed salary of €89.161 p.a. or on Salary scaled A15 and A16. The same allowance to the level of €828 p.a. to other Directors on Salary Scale A15(i), on prerequisites determined by the Minister of Finance.

(i) Commuted Telephone Allowance amounting to €630 p.a. to Directors of Departments/Services drawing a fixed salary of €89.161 p.a. or on Salary scales A15 and A16 as well as to other Directors on Salary Scale A15(i), on prerequisites determined by the Minister of Finance.

18. The level of employment of government hourly paid staff in every Ministry/Deputy Ministry/Department or Service will not be increased vis-à-vis 2022 unless the Minister of Finance approves otherwise, following consultations with the competent Minister. Where possible it will be reduced. The Officers in control (Controlling Officer) of expenditure are required to keep record, on a continuous basis, for the number employed.

19. The employment of the government hourly paid staff for seasonal or casual needs is exercised with the approval of the Minister of Finance after the submission of relevant justified request by the respective Permanent Secretary or Head of Independent Office or Service, which will be compatible with criteria and prerequisites prescribed by the Minister of Finance.

20. Provided that in the case of replacement of an officer holding a permanent post at a Ministry/Deputy Ministry/Department/Service with hourly paid staff such replacement may entail the creation of articles 02302 up to 02308 of group 02300 «Government Hourly Paid Staff», in another Ministry/Deputy Ministry/Department/Service.
21. Any recruitment and employment of hourly paid staff in contravention of the provisions of any legislative or administrative act or decision, is deemed as not legally made and the Controlling Officers of the votes from which the wages of the hourly paid staff thus recruited and employed are paid, are held personally liable for any expenditure incurred or to be incurred.
22. Every Ministry, Deputy Ministry, Independent Office or Service shall forward to the Ministry of Finance at the end of each calendar quarter, a statement relating to any supernumerary hourly paid staff which it employs, giving details as to the occupation, wages, qualifications, date and place of employment and any other particulars of the supernumerary staff.
23. Every Ministry, Deputy Ministry, Independent Office of Service intending to proceed with the recruitment of hourly paid staff including replacements due to retirements or otherwise shall notify to the Ministry of Finance, at least 30 days prior to the date of employment, the occupation, wages, qualifications and the time and place of commencement of employment of the staff that is expected to be recruited, in order to obtain approval from the Minister of Finance.
24. After the approval of the Ministry of Finance has been obtained, the interested for the recruitment of hourly paid staff Ministry, Deputy Ministry, Independent Office or Service shall be free to proceed to such recruitment except in the cases where it is notified by the Minister of Finance that the relative need will be covered with the recruitment or transfer from supernumerary hourly paid staff from other Ministry, Deputy Ministry, Independent Office or Service.
25. The employment or transfer of the above supernumerous mentioned staff shall be made in order of priority, provided that such staff will have the capabilities to perform the duties of the vacant posts. The Ministry of Finance, in consultation with the interested Ministries, Deputy Ministry, Independent Offices or Services, shall have the right to bring back, the hourly paid staff that was absorbed in other posts, to their previous occupations or further transfer to other occupations with the same hourly scale as that of their previous occupation, where it is considered expedient due to the exigencies of the service.
26. The implementation of the arrangements of the above Articles 22, 23, 24 and 25 shall be carried out by the Department of Public Administration and Personnel, with which the relevant correspondence shall be exchanged.
27. In the column «Category»:-
- (i) Number 1 (one) denotes that the amounts of subgroups of expenditure against which it is preceded are direct charges on the Consolidated Fund (in the case of expenditure) and revenues (in the case of revenue) which are credited to the Consolidated Fund.
 - (ii) Number 2 (two) denotes that the amounts of subgroups against which it is preceded are Ordinary Expenditure.
 - (iii) Number 3 (three) denotes that the amounts of subgroups against which it is preceded are Development Expenditure.
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28. Part of the expenditure incurred under the Subhead 71 «Projects Cofinanced by Community Funds» and under the Subhead 14 «Home Affairs Funds» of the Head 1601 «Ministry of Interior, Administration» is reimbursed by the European Union and credited to Revenues.

29. Notwithstanding the provisions of any other Law or Regulation or Administrative Act or Practice or Agreement which govern issues of granting of allowances, compensation and other economic benefits:

(a) The listed allowances/economic benefits below are abolished:

- Rent allowance in Cyprus (Article 02145 «Rent Allowances»)
- Good conduct and merit allowance (Article 02221 «Good Conduct and Merit Allowance»)
- Civilian clothes allowance (Article 02207 «Plain clothes allowance»)
- Special working conditions allowance to members of the Army, the National Guard and the Cyprus Greek Force (Article 02164 «Special Working Conditions Allowance» and Article 02172 «Special Duties Allowance»)
- Rural teachers special allowance (Article 02233 «Special Allowance to Educationalists in Rural Areas»)
- Allowance to Land Clerks and Allowance to Hourly Pay Surveyors (Article 02167 «Allowance to Land Clerks» and Article 02367 «Allowance to Hourly Pay Surveyors»)
- Early morning attendance allowance to members of the Lands and Surveys Department (Article 03004 «Commutated Allowance»)
- Granting of governmental or rented private residence to the District Officers (Article 03055 «Rents»)
- Shift allowance for evening work to state employees working on a shift system (Article 02263 «Shift allowance»)
- Meal allowance to state officers returning to their work town after the end of the normal working hours, meal allowance on a personal basis to members of the Civil Aviation Department and the Meteorological Service, and meal allowance to hourly paid staff either working on a non – stop working time or are entitled to lunch break (Article 03003 «Subsistence Allowance»)
- Compensation to government medical officers for participation in Medical Boards (Article 02226 «Medical Board Members Allowance»)
- Compensation to government medical officers for preparation of medical reports (Article 02230 «Consultancy and Examination Fees to Medical Specialists»)
- Travelling allowance, on a personal or other basis, for the transition of employees from their place of residence to their work town/towns, or to their usual place of work (Article 03002 «Travelling Expenses» and Article 03004 «Commutated Allowance»)
- Tour allowance (Article 02448 «Tour Allowance»)
- Drivers' Compensation (Article 02451 «Driver's Compensation»)

(b) Non – commissioned 5-year Volunteers allowance is not granted to a Non – Commissioned Volunteer who is hired after 1.1.2014.

(c) Special allowance to nursing staff is only granted to nursing staff of the Mental Health Services.

(d) Head Sergeant/Head Constable/Head Fireman allowance to members of the Police and the Fire Service is granted in accordance to criteria and conditions laid down by the Minister of Justice and Public Order.

- (e) The formula for calculating the compensation granted to state employees working on a shift system for work during Sundays when Sunday is part of their work schedule is set at 1:0,85 for every hour of work.
- (f) The formula for calculating the compensation granted to state employees working on a shift system for work during Easter Sunday, and during the public holidays of January 6th, April 1st, August 15th, October 28th, December 25th and 26th, when they coincide to be Sunday, when work is part of their work schedule, is set at 1:1,7.
- (g) The formula for calculating the compensation granted to state employees working on a shift system for work during public holidays, for the working hours that are beyond the set hours of the work schedule, is set at 1:1,7.
- (h) The formula for calculating the compensation granted to state employees working on a shift system that are not working during public holidays but have completed their working hours during the rest days of the week is set at 1:1,2 for 6 hours.
- (i) The shift allowance for night work of state employees working on a shift system is set at 22,8% of their working hours. As regards to the hourly staff working on a shift system, the weekend and night allowance is set at 17% of their monthly salary, whereas the weekend allowance at 12,75% of their monthly salary.
- (j) The compensation granted to hourly paid staff working afternoons or on irregular hours is reduced by 15%.
- (k) Each hour of overtime work is accounted during weekdays and Saturdays until 1 p.m. as 1,2 hours, and during Saturdays after 1 p.m., Sundays and public holidays as 1,5 hours, except in the case of state officers working on a shift system or with special working hours, where each hour of overtime work during Saturdays until midnight is accounted as 1,2 hours.

In the case of the hourly paid staff in particular, each hour of overtime work is accounted during working days as 1,2 hours, and during Saturdays, Sundays and public holidays as 1,5 hours, except in the case of hourly paid staff working on a shift system, where each hour of overtime work during public holidays is accounted as 1,7 hours.

Moreover, in no case will overtime compensation of a state employee or hourly paid staff exceed his/her monthly salary.

- (l) Compensation for overtime work during working days, except Saturday, between the hours of 7.00 a.m. and 5.00 p.m., is granted exclusively in time – off, except in the case of such compensation of staff working on a shift system, which is granted in cash or time off or a combination of the two, and with priority in time – off, as approved by the respective Permanent Secretary or Head of Independent Office or Service.
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(m) The listed allowances/compensation/economic benefits below are reduced by 10%:

I. State officials and permanent/casual staff allowances:

- Non – commissioned 5-year volunteers of the National Guard allowance (Article 02172 «Special Duties Allowance»)
- Hospitality allowance (Article 02208 and 02062 «Hospitality Allowance»), excluding the hospitality allowance as prescribed in Note 17 above
- Travelling (Article 03002 «Travelling Expenses» and Article 03004 «Commutated Allowance»), excluding the travelling allowance as prescribed in Note 17 above
- Telephone allowance (Article 03022 «Telephone Charges and Telegrams»), excluding the telephone allowance as prescribed in Note 17 above
- Subsistence allowance in Cyprus (Article 03003 «Subsistence Allowance»)
- Overseas allowance for the Cyprus community schools in Great Britain and overseas allowance to members of the Army in Multinational Forces of the United Nation or the European Union (Article 02191 «General Overseas Allowance»)
- Special (rent) allowance to Greek commissioned and non – commissioned officers of the National Guard and the Cyprus Greek Force (Article 02172 «Special Duties Allowance»)
- Special working conditions allowance to members of the Police and the Educational Service (Article 02164 «Special Working Conditions Allowance»)
- Dangerous work allowance (Article 02163 «Dangerous Work Allowance»)
- Special allowance to nursing staff (Article 02224 «Special Allowance to Nursing Staff»)
- Duty allowance (Article 02162 «Duty Allowance»)
- Special Duties Allowance, New Nicosia General Hospital (Article 02172 «Special Duties Allowance»)
- Responsibility allowance, Ministry of Interior, Administration and Council of Ministers (Article 02204 «Responsibility Allowance»)
- Allowance to Teachers/ Kindergarten Teachers and Assistant Headmasters serving in One or Two Teacher Schools (Article 02231 «Allowance to Teachers/ Kindergarten Teachers and Assistant Headmasters serving in One or Two Teacher Schools»)
- On call allowance (Article 02265 «On Call Allowance», Article 02263 «Shift Allowance», Article 02264 «Allowance for Services Rendered on Sundays and Public Holidays During Shift Period», and Article 02262 «Commutated Overtime Fees»)
- Active call allowance including the active call allowance of trainee specialist doctors (Article 02261 «Overtime fees», Article 02262 «Commutated Overtime Fees», Article 02265 «On Call Allowance»), Article 02234 «Allowances to Medical Officers for Specialization»)
- Rural area medical and nursing officers allowance (Article 02205 «Rural Area Medical Officers Allowance»)
- Warden Allowance (Article 02206 «Warden Allowance»)

II. Government Hourly Paid Staff allowances:

- Sea work allowance (Article 02449 «Sea Work Allowance»)
- Climbing allowance (Article 02447 «Climbing Allowance»)
- Travelling (Article 03002 «Travelling Expenses» and Article 03004 «Commutated Allowance»)
- Subsistence allowance in Cyprus (Article 03003 «Subsistence Allowance»)
- On Call Allowance (Article 02465 «On Call Allowance»)

(n) The listed allowances/compensation/economic benefits below are reduced by 16,67%:

- Flight allowance of members of the Army, the Police and the Forestry Department (Article 02165 «Flight Allowance» and 08885 «Ground and Air Spraying»)
- Divers' allowance of members of the Army (Article 02166 «Divers' Allowance»)
- Parachuter allowance (Article 02171 «Parachuter Allowance»)

(o) The divers' allowance of members of the Police (Article 02166 «Divers' Allowance») is reduced by 12,38%.

(p) The commuted overtime compensation of state employees and hourly paid staff is reduced by 20%.

(r) The supervision allowance of hourly paid staff (Article 02441 «Supervision Allowance») is reduced by 50%.

(s) The overseas rent allowance (Article 02145 «Rent Allowances») is reduced by 5%.

Provided that the calculation of the allowances/compensation in (m), (n), (o), (p), (r) and (s) above remain the same as prescribed by the relevant for each case Regulation and/or Circulars and/or Decisions of the Council of Ministers and/ or approvals granted and following their calculation will be reduced according to the relevant percentage reduction.

Provided further that the allowances/compensation in (m), (n), (o), (p), (r) and (s) above will be reduced according to the relevant percentage reduction irrespective of the subgroup from which they are paid.

The Minister of Finance has the authority to decide for the removal of anomalies and the resolving of problems that may arise from the application of this provision.

30. An advance for the purchase of a motor vehicle is granted to travelling state officers and hourly paid staff, provided they have more than 3.000 certified, paid kilometers annually, or receive a commuted travelling allowance that corresponds to such number of kilometers, as certified by the relevant competent authority and the Treasury.

The advance is granted in the form of a 7-year loan, with an interest rate of 3%, and amounts to €17.000 and €14.000 for the first and subsequent advances, respectively, as regards the purchase of cars, and €3.500 as regards the purchase of motorcycles, maximum.

The Minister of Finance has the authority to decide for the removal of anomalies and the resolving of problems that may arise from the application of this provision.

31. The appropriations of Head 1830 «Contingencies and Reserve» are allocated to and reallocated to other groups and subgroups of other Budget Heads on the authority of the Minister of Finance, as follows:

- (a) For exceptional urgent and unforeseen expenditure not provided for under specific Expenditure Heads,
- (b) Contractual Obligations not otherwise provided for ordinary and development expenditure and for transfer of appropriations under the provisions of article 64 of the Fiscal Responsibility and Budget Systems Law of 2014 and Regulation 15 of the Fiscal Responsibility and Budget System Law Regulations of 2016,
- (c) Withholding of appropriations of ordinary expenditure and development expenditure, according to article 13 of the present Law (Article 03871 and 03872 respectively) and
- (d) For solving other problems and annulment of anomalies, according to article 13 of the present law.

32. Any appropriations granted to the Organizations or Entities under the group 04000 “Local Transfers” and the subgroups 04001 “Semi Governmental Organizations”, 04040 “Local Authorities”, 04080 “Boards/Committees/Organizations” and 04120 “Other Local Transfers” for the articles 04136-04149 are quarterly paid by the competent Ministry to the Organizations/Entities, following the legal procedures.

33. (a) The appropriations under subgroup 02001 (article 02007.2 «Political Appointments») aim, to cover the remuneration of consultants/ associates of the President of the Republic, the Ministers, the Deputy Ministers, the Government Spokesman and the President of the House of Representatives, the employment of which shall be for a specified period and will end with the expiry of the mandate of the Government or the withdrawal of the President of the Republic, the Ministers, the Deputy Ministers, the Government Spokesman or the withdrawal of the President of the House of Representatives or earlier.

Provided that, the consultants-associates whose status, due to this employment, has for any reason changed to employees of indefinite duration or fixed term employees, irrespective of the provisions of the Law N.70(I)2016 or any other Law, their employment is terminated by the end of the term of the Government or the departure of the President of the Republic, the Ministers, the Deputy Ministers, the Government Spokesman or the departure of the President of the House of Representatives, the latest, as the case may be:

It is further provided that, in the event where a civil servant or an employee of a state owned organisation or an employee of indefinite duration who is employed in the civil service or in a state owned organization, is appointed as a consultant - associate, then this appointment is governed by the provisions of the Law ̂.47(I)/2017 or ̂.99(I)/2019, as the case may be and this person will continue to receive the same remuneration and he will be subject to the same deductions, reductions and/or contributions as in his organizational position and he is not entitled to any other remuneration or allowance due to his appointment as an associate-consultant. The employee’s earnings fall under the subgroup 02001 (article 02007.2 “Political Appointments”) and the amount is paid from the service to which he has been seconded in the civil service or from the state owned organisation, where his organizational position falls under.

(b) (i) The responsibility for the conclusion of the contract of the consultants/associates, in accordance with its terms, as included in the standard contract, a copy of which is attached to the Explanatory Memorandum of the annual Budget, falls under the President of the Republic for his consultants/associates and the responsibility of its implementation falls under the President of the Republic in cooperation with any official he considers necessary for each case.

(ii) The responsibility for the conclusion and implementation of the contract of the consultants/associates, in accordance with its terms, as included in the standard contract, a copy of which is attached to the Explanatory Memorandum of the annual Budget, falls under the associates, the Ministers for their consultants/associates, the Deputy Ministers for their consultants/associates, the Government Spokesman for his consultants/associates and the President of the House of Representatives for his consultants/associates.

34. The budgeted quarterly statement of taxes and duties refunds is submitted and approved by the Minister of Finance within fifteen (15) days from the start of each semester, at the latest.

35. For allocation to other Heads and Subheads on the authority of the Minister of Finance, provided that the provisions of the Law on the promotion of clean and energy-efficient road transport vehicles of 2022 are fulfilled (L.72 (I)/2022).

No expenditure may be incurred for the purchase of new vehicles for the state officials, as well as the purchase of vehicles to meet the needs of the public service with the exception of the double-cab vehicles, the fire trucks, the police vehicles, the motorcycles, the excavation, the dozers, the road rollers, the ambulances, the military vehicles and the mobile units for breathing apparatus without the prior written consent of the Parliamentary Committee of Finance and Budgetary Affairs, provided that the later has been duly informed.

36. The Competent Authority regarding Memorandum 1 of subparagraph 1 "Permanent Secretary", is the Council of Ministers, pursuant to the Civil Service Law (N. 1/1990) and the Regulatory Administrative Act 98/91.

37. Controlling Officer for the emoluments of the Permanent Secretaries of the Ministries/Deputy Ministries (except the Permanent Secretary of the Ministry of Foreign Affairs) and the Accountant General and the Deputy Accountant General of the Republic and for the related with this position benefits, which are included in the appropriations under the group of expenditures 02100 "State Officers", is the Secretary of the Council of Ministers, irrespective of who is the Controlling Officer of this group.

38. The amount of €11.249.712 under subgroup 04080.2 (Article 04081 «Grant to Parliamentary Parties») of the Head 0104 «House of Representatives», is allocated to the parliamentary parties, as follows:

(i) An amount of €6.649.451 concerning the public financing, is allocated, as follows:

(1) a rate of fifteen percent (15%) is paid in equal shares,

(2) the remaining part is paid in proportion to the percentages received in the last elections conducted under the provisions of the Election of Members of the House of Representatives Law of 1979 (N.72/1979), as this may be amended or replaced from time to time.

(ii) An amount of €4.550.261 is allocated for the expenditure for the recruitment of Parliamentary Associates, in accordance with Law 41(I)/2019.

(iii) An amount of €50.000 is allocated to cover the contributions of parliamentary parties towards the respective political parties of the E.U.

Provided that, each parliamentary party, submits, within ten (10) months following the end of the financial year, audited accounts to the President of the House of Representatives, regarding the amount of public financing provided.

It is further provided that, a non-parliamentary party, which following the results of the latest elections for the members of the House of Representatives is considered to be a parliamentary party, may choose to submit, within the month following the said elections, a request to receive part of the public financing which corresponds with the timeframe starting from the month following the elections and until the end of the respective year and which will be calculated in proportion to the electoral percentages the party in question received. This option is available provided that the said amount shall be deducted in five (5) annual equal installments from the payable annual amount of the public financing to which the party is entitled in respect of each of the following years, until the next parliamentary elections are held, in accordance with the provisions of the Political Parties Law of 2012 (ã.175(I)/2012):

It is further provided that in the event where no specific provision has been included in the state budget, for the purposes of implementing the provisions of the aforementioned paragraph, the provisions of article 63 of the Fiscal Responsibility and Budget System Law of 2014 (ã. 20(ð)/2014), shall apply.

39. The amount of €314.640 under subgroup 04080.3 (Article 04090 «Grants to Youth Organizations») of the Head 0104 «House of Representatives» given as a grant to Youth Organizations, whose parliamentary parties are represented by at least one Member of the Parliament at the House of Representatives is allocated as follows:

- (a) an amount of €9.000 to every Youth Organization ($€9.000 \times 7 = €63.000$)
- (b) an amount of €251.640 according to the results of the last parliamentary election.

40. For allocation to other Heads under article 02290 «Contribution to Occupational Pension Scheme», within the framework of the Occupational Pension Scheme of the Civil Service and the Broader Public Sector, including Local Authorities (General Provisions), Law of 2022, on the authority of the Minister of Finance. (L.210(I)/2022).

41. No expenditure may be incurred under the expenditure subgroups 03551 «Expert/Consultant Services» and 03580 «Services Rendered» of the Expenditure Group 03550 «Consultancy Services/Research», without the prior written consent of the Parliamentary Committee of Finance and Budgetary Affairs, provided that the later has been duly informed, with the exception of expenditure relating to:

- (1) Head 0101 «Presidency and Presidential Palace», for the purchase of services (**article 03583**), relating to the Committee on Missing Persons (CMP), the technical committees and the section of foreign policy research and Cyprus problem,
 - (2) Head 0313 «Independent Authority against Corruption» (**Group 03550**), for the purchase of services,
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- (1) Head 0324 «Deputy Ministry of Social Welfare» (**Group 03550**), for the purchase of services,
- (2) All the Heads (**article 03611**) of the relating to purchase of services for delivering subpoenas in criminal cases,
- (3) Head 1301 «Ministry of Justice and Public Order, Administration» (**part of article 03583**), of the relating to purchase of services for delivering subpoenas in criminal cases,
- (4) Head 1303 «Police» for the Purchase of Services (**article 03583**), relating to scientific examination of police evidence by the Cyprus Institute of Neurology and Genetics,
- (5) Head 15 «Ministry of Labour, Welfare and Social Insurance», (Head 1501, 1502, 1503, 1505, 1509, 1510), (**Group 03550**), for the purchase of services,
- (6) Head 2001 «Ministry of Education, Culture, Sport and Youth – Administration» (**article 03607**), relating to the guarding/subsidy for guarding school units for Secondary Education, Primary Education and the central buildings of the Ministry of Education, Culture, Sport and Youth,
- (7) Head 200300 «Secondary Education» (**article 03583**), relating to student's home schooling, the teaching of the Turkish language to turkish-cypriot students in Agios Antonios Gymnasium in Limassol, the intermediaries' fees for schools with students with immigrant biography, the purchase of services for educating officers in Development of Curricula for Adults (Evening Schools), the purchase of interpretation services, the purchase of Psychologists and Kindergarten teachers services (Evening Schools) and other emergency cases, the Musical and Sports High Schools and Gymnasiums and the Lemythou Economic and Commercial School, the teaching of the Armenian language and the operation of school of special interest STEM,
- (8) Head 200312 «Secondary Education - State Institutes for Further Education» (**article 03583**), relating to the State Institutes for Further Education, Supportive Teaching, the Migrant Students Biography Program and Literacy,
- (9) Head 2004 «Department of Secondary Technical and Vocational Education and Training» (**article 03583**), relating to trainer's remuneration for the lesson of hairdressing (nine months), beautician, wine production and dairy farming, and the Evening Courses of the Secondary Technical and Vocational Education and Training,
- (10) Head 2005 «Primary Education» (**article 03583**), relating to the remuneration of the turkish-cypriot teacher for performing teaching and other duties at the IH' Limassol Primary School, as well as the travel or rent allowance, the Cypriot sign language interpreters' remuneration, interpreters for the needs of assessment of primary school children, the remuneration of visual arts artists during their collaboration with elementary schools, the needs for teachers' education and training as well as their training abroad, the presentation and exhibiting students' artwork abroad, the purchase of various tools and materials for the visual arts course, the remuneration of teachers working under the purchase of services status at the all day schools, the summer public schools, the optional all day schools and the optional STEM schools, the remuneration of teachers at the Training Centres and the remuneration of local officials working under the purchase of services status,
- (11) Head 2007 «Cyprus Research Centre» (**article 03562**), relating to studies and researches of the Centre,
- (12) Head 2101 «Ministry of Transport, Communications and Works-Administration» (**article 03554**), relating to the development of the Larnaca harbor and marina.

42. No expenditure may be incurred against of any group/subgroup of expenditure related to the announcement of a competition for the purchase of services for the positions of Director, Head of Academic Affairs and Head of Student Welfare, for the Post-Secondary Institutes of Vocational Education and Training, without the prior written consent of the Parliamentary Committee of Education and Culture, provided that the later has been duly informed.

