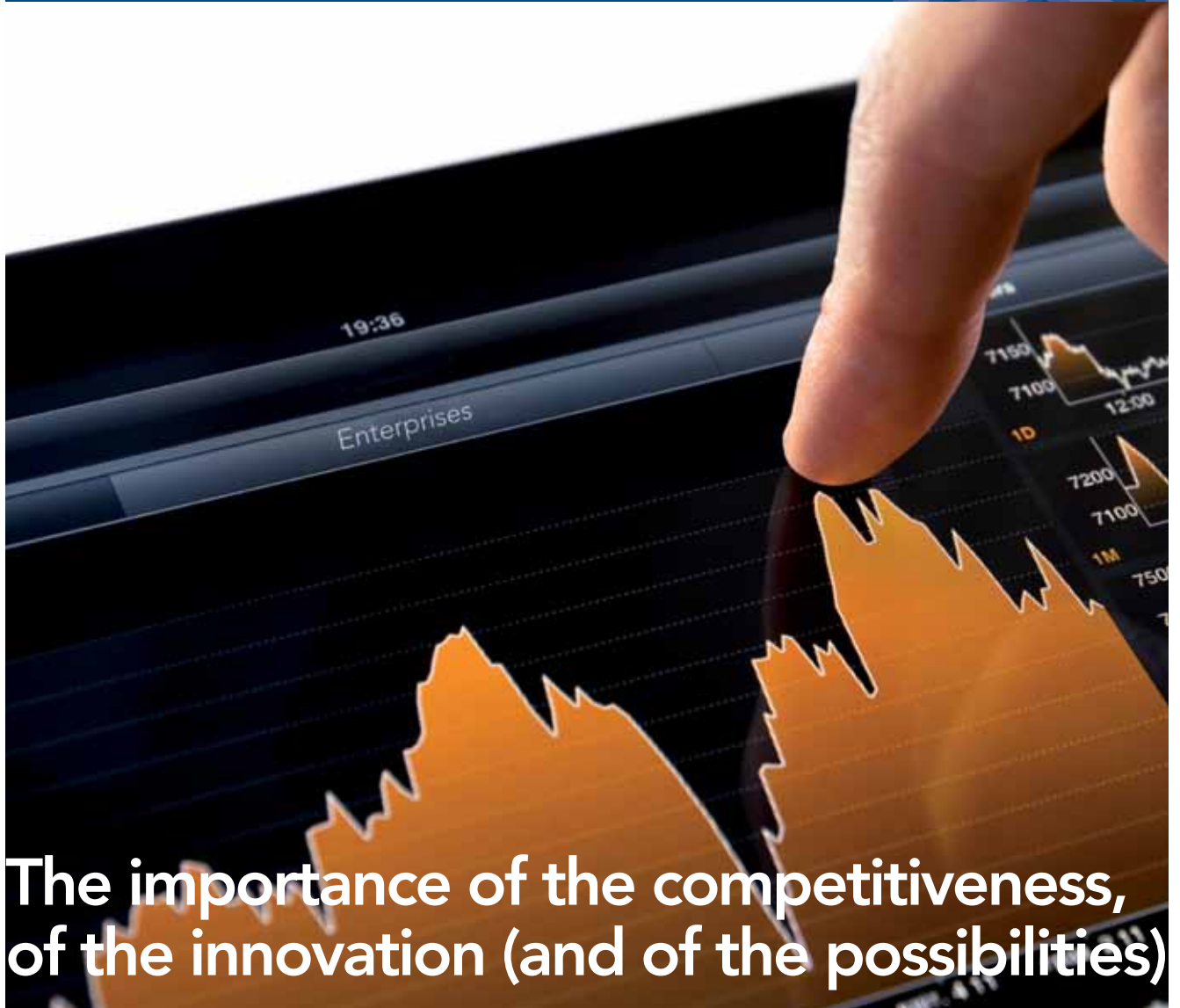


FVG Obiettivo Europa

PERIODICO DI INFORMAZIONE SULLE OPPORTUNITÀ DEL POR FESR IN FRIULI VENEZIA GIULIA



The importance of the competitiveness, of the innovation (and of the possibilities)

1613 projects, 271 million euros allocated, a total project value of over 606 million

The current economic crisis makes us reflect on the ability of management programs financed with the EU funds aimed at ensuring, along with other instruments, the development of the territory and of the regional economy. The Regional Operational Programme of

European Regional Development Fund (ERDF) Friuli Venezia Giulia has worked in recent years to make the citizens, the companies and the beneficiaries aware of the means to deal with complex challenges.

During the period of the drafting of the program, already in 2006, were

created lines (Axes of intervention) which rewarded the new and innovative technologies but also lines which could improve the country in its diversity through a sustainable environmental system.

The data related to the end of October show that € 271 million have

Editorial

Controls as a part of the process

by Francesco Forte ¹



The funds are subject to various types of controls. The checks laid down in Community legislation cover different levels of verification.

The Managing Authority implements the first level controls, while the Authority Audit activates the second-level controls. There are also controls external to the regional structure made by the competent bodies such as the Guardia di Finanza.

The EU Regulations 1083/2006 and 1828/2006 refer to the need of checks for the transparency and for the management efficiency.

For the ROP ERDF (Regional competitiveness and employment objective) of Friuli Venezia Giulia - we produced and updated a guide of controls and procedures in order to verify internally the processes through standardized pathways to ensure the quality of the work.

It is a procedural guide used to ensure a proper conduct of the inspections and also to avoid systematic errors.

The guide is a tool for the first-level controls also useful for the Regional structures for implementation – that is those regional directorates briefly called SRA. The field work has shown that, along with the tools (guides) and with the cooperation with external control bodies, a good management is the result of a good administration of the procedures and of the processes.

1. Managing Authority of the Rop Erdf 2007-2013, Target of regional competitiveness and employment 2007-2013 Friuli Venezia Giulia

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been allocated for the development of 1613 projects with a total project value of over 606 million euros. The projects, without revocations and cancellations, are divided as follows: 1073 projects for the axis 1 about the innovation, research, technology transfer and entrepreneurship, 66 projects about the environmental sustainability for the axis 2, nine projects related to the accessibility for the axis 3, 195 projects about the regional development for the axis 4, 255 projects involving the eco-sustainability and energy efficiency for the axis 5 and 15 projects related to the axis 6 about the technical assistance for the development of the program. The results, technically defined interim target, on the basis of interim deadlines were achieved: on May 31st, the objective of expenditure certified and accounted for, amounting to 80.7 million euro has been exceeded as well as that of the end of October (103 million euros). The year-end deadline remains, ie 31 December 2012 therefore the expenditure forecasts are positive. These activities, although complex in the regulations and in the management, allow you to improve the territorial area and to create possibilities.

PAC: Cohesion Action Plan

To enhance the intervention of the programs financed by the European funds



It's called Pac, but it is not the common agricultural policy. It is also about European funding but it is not a new fund. This is the Cohesion Action Plan. It represents a method of reprogramming of the programs co-financed by the Structural Funds.

In the second half of last year, in addition to the Cohesion Action Plan has been unlocked the Development and Cohesion Fund. This fund has funded interventions to improve the services of the South.

The Cohesion Action Plan was established in 2011 through a consultation between the national government and the European Commission in order to accelerate the implementation of the programs cofinanced by the Structural Funds 2007-2013. The objectives are to speed up operations and to raise the Operational Programmes difficult to implement. The resources, for those who participate or will participate in the Pac are used for new aims about issues of

strategic interest. In December 2011 joined the Pac the following regions: Basilicata, Calabria, Campania, Puglia, Sardegna and Sicilia.

The reprogramming of the funds means, in this case, to allow a more efficient use of the resources allocated by the European Union together with other share of funding. In addition, the Cohesion Action Plan should accelerate the spending in order to allow an accounting, that is consistent with what has been planned by the Administrations. The reprogramming was addressed in an initial stage - since December 2011 - in favor of issues such as education, railways, Digital Agenda, employment and a special plan for the reform of the vocational training system in Sicilia.

Then the Pac uses funds Pon (national operational Programmes) and Poin (interregional operational Programmes) underutilized or allocated for no more effective interventions such as for the care of child and

elderly people which are not self-sufficient, which have disabilities, for the young people, for the promotion, for the development and for business innovation and cultural attraction. There are two other projects which deal with the reduction of the times of civil justice and with the "energy efficiency".

In the last September were outlined new measures to be financed with the reprogramming of the EU funds - including through consultation with the community partnership, economic and social. The hypothesis proposed in Rome - which particularly concern the Convergence areas - should be evaluated together with the Regions and with the European Commission through the selection among several options: the contrast of the effects of the economic cycle about enterprises and labor, about the promotion of enterprise and of the entrepreneurship and interventions for the people.

The FVG liaison office in Brussels

Activities, synergies and system in Friuli Venezia Giulia

The Brussels office, set up in 2001, is at the present in the Central Directorate for Culture, Sport, EU and international relations. It is an instrument of technical, administrative, operational and informative connection between the regional administration and the EU institutions. It's important not only for the regional structures, in order to provide assistance on projects and initiatives to be developed within the EU, but also for the institutions that belong to the "regional system" such as Provinces, Municipalities, research Institutes, University, Chambers of commerce and enterprises.

The liaison office works for the Region and it monitors so that the policies promoted at the regional level could be up to date and in line with the decisions of the European Union. It's the ideal place to express institutionally the regional interests at the

EU bodies, to give visibility and support to the projects of the Region in the EU context, and also to enhance the access to finance that the European Union provides in many sectors of intervention (such as research, innovation, energy, environment, social affairs, health, agriculture, culture, sport).

The cohesion policy, as well as the various European sectoral policies, based on a period of seven-year programming, are currently being revised. Therefore being present in Brussels has a strategic importance to control the different steps of the negotiations now underway and to make sure that the territorial needs are duly taken into account in the various programs covering the period 2014-2020.

Considering the evolution of these EU policies, since January 2012 it will

be expected a different organization of the headquarter, which provides a direct monitoring of the policies related to the following sectors: cohesion, competition and state aid, productive activities and innovative financial instruments, research and innovation, the environment, agriculture, culture, sport, health and social policies, international cooperation and development.



SECTION Europe and Law

In house providing: a short legal framework

by Francesca Colle²

The *in house providing* is an institute that has begun its activity at the end of the nineties, but which, in just fifteen years, has become important. The first reference to the issue of the in-house contracts can be found, in fact, in the White Paper of 1998, in which the European Commission agreed to provide clarification on the subject, in view of the numerous comments in response to the Green Paper of 1996. But then it is only thanks to the EU legislation and, in particular, to the famous Teckal judgment (Case C-107/98, judgment dated 18 November 1999) that the *in-house providing* received the qualification that currently allows

to the operators to understand. In the case of the *in-house providing*, there are three cumulative criteria developed by the EU legislation - necessary to justify the removal of a service for the operations of the rules of the public evidence:

- the total public participation of the Contractor;
- the Contractor has to be an entity under the same control that the awarding Authority exercises over its own departments (so-called "similar control"), although legally separated from the Administration itself;

2. Coordinator stable structure for the implementation of the EU Programmes in Udine - RAFVG

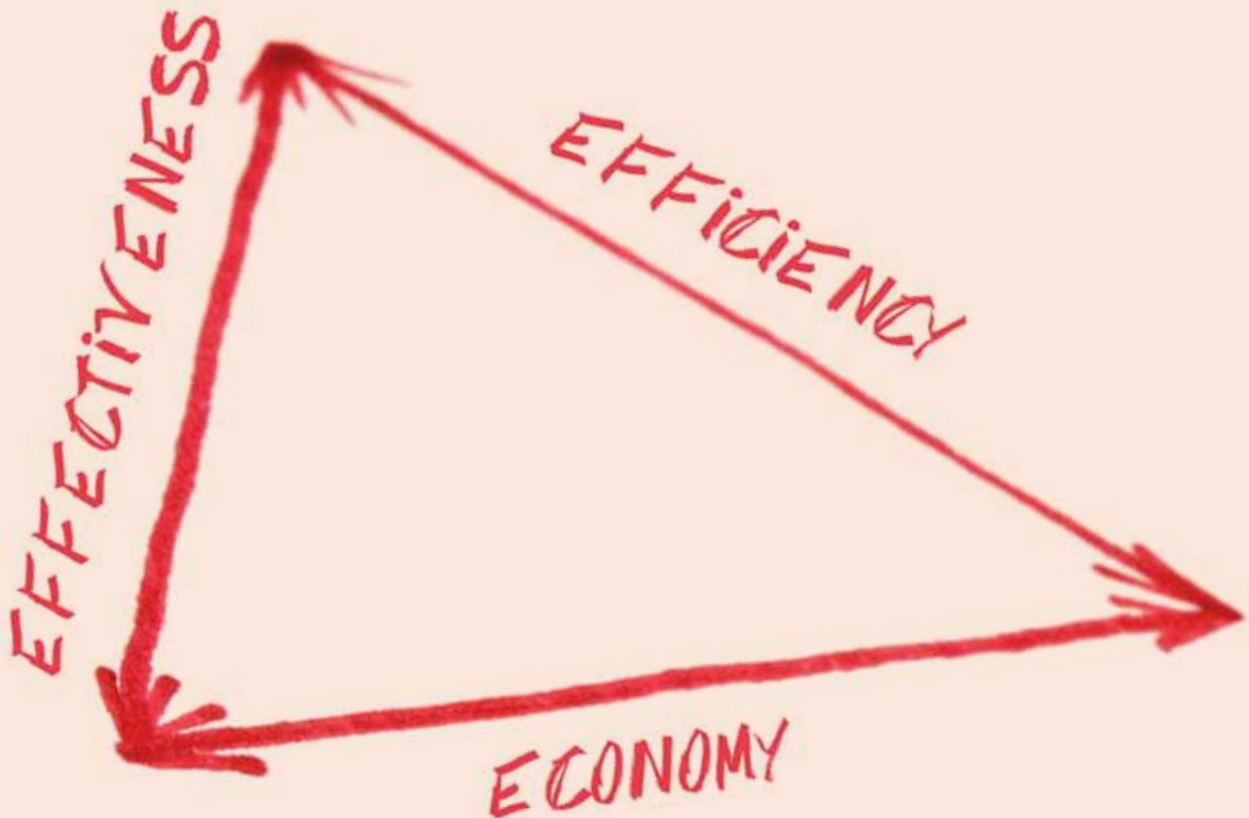
- the Contractor has to play the most important role of its activities in favor of the Administration that controls it.

The *in house providing* is a model of organization: Public Administration (the PA) has - in the deployment of its activities - its own bodies which belong to the administrative organization that is their leader.

This is in full compliance with a development of the activity of the PA that uses conceptual "private" schemes: the recognition of the autonomy of the management of the PA involves, as a result, the need for public bodies to assume the responsibilities connected with the management decisions and, in particular, the responsibility for the achievement of effectiveness, efficiency and

economy in order to achieve the goals of public interest, particularly when the choices made arise from feedback of opportunity or, at least, they are the result of comparative evaluations that lead to prefer a management solution compared to other hypothetically possible solutions. In this scenario there are certainly cases in which the Institutions decide to entrust the performance of the services or of the interventions with public purposes, to the *in-house* entities, typically set up as a corporation, rather than to use the ordinary procurement procedures which are laid down by Legislative Decree dated 12 April 2006, no. 163 and subsequent amendments and ii.

The national case-law has expressed the opinion that, about the conditions under which it is possible for the public sector to use the *in-house providing*, notwith-



standing the provisions of the EU, the Administration has to exercise on the subsidiary society an absolute power management, coordination and supervision of the activities of the entity involved, which has no decision-making autonomy in relation to the most important acts of man-

agement and that, in practice, is part of the Administration, since it has to be - towards the latter - in a condition of financial and organizational dependency (Council of State, sect. V, order no. 2316 dated 22.04.2004).

The VAT accounting for the projects delegated to the *in-house providing* companies

by Andrea Spollero ³

Though now only in exceptional cases (Italian Presidential Decree no. 168/2010) shall be granted to the Public Institutions for a particular type of certain works, the transfer of the skills (relating to the realization of public works) to c.d. *in house providing* companies through the institute of Administrative intersubjective Delegation (see regional legislation).

In such contexts, this has raised the question whether the value added tax imposed on the delegated work could or could not be financed by the Structural Funds (for the project). More generally, the question is what is the correct placement of the tax about the relationship between institution and "*in-house delegated*" subject and in detail whether this could be important or not for the VAT. It was evident in fact that if this relationship was not considered relevant for VAT purposes this would have made non-deductible tax paid to sub-contractors in the in house delegated subject (based on the principle of "deduction for destination") with the relative financeability tax (pursuant to art. 7, paragraph 1, letter d) of Regulation (EU) no. 1080/2006).

Otherwise, if the relationship had assumed the character of a relevant operation for VAT purposes, the tax paid

would be fully deductible, so it could be not financed. Recently, in response to specific questioning, the Tax Agency has supported the second thesis, thus detecting a "commercial" relationship between Institution and delegated subject regardless of the instrument used (Contract, Administrative Act, etc...). This framework, although sufficiently argued, creates some doubts, especially if placed in relation to the EU case-law that deems absent any contractual relationship between the institution and the *in-house* company as lacking a basic requirement, that is the legal independence of the two entities which would be in a state of oneness.

According to many people, this principle should be applied when to regulate relationship between the two parties there is not a contract but an administrative act, such as the Delegation Administrative which is a unilateral act and not negotiating.

The separation between the national tax practice and the EU legislation, defined the Community genesis of the VAT, should be somehow solved also with the support of the competent Community bodies (Committee of VAT pursuant to art. 398 Directive dated 28 November 2006 no. 2006/116).

Dictionary ROP ERDF 2007-2013

It continues the definition of some terms related to the ROP ERDF 2007-2013 and related to the Structural Funds to make more simple and clear the illustration of the policies and of the programs developed in the area.

Co-financing: it is the financing of an activity by more subjects. In the case of programs concerning the Structural Funds, the co-financing originates in different percentages by the EU funds, by the national

funds and by the regional funds.

Automatic decommitment: it is technically called N+2 and it concerns the achievement of the target of the spending. The Commission may go on to the automatic decommitment of resources of a Program which have not been used by 31 December of the second following year to the year planned.

PAR: an Additional regional plan (*overbooking*). They are additional re-

gional resources allocated to the program from the regional budget to the creation of a variety of projects, which could be funded by EU.

POR: Regional Operational Programme, the document presented by the Autonomous Region of Friuli Venezia Giulia and approved by the European Commission that sets up a development strategy with a coherent set of priorities to be realized with the contribution from the ERDF, the European Regional Development Fund.

Local information desks: all the answers about the ROP ERDF 2007-2013

From the accounting procedures to the correct advertising of the projects funded

There will be new call for tenders? How to account the expenses of the ROP ERDF 2007-2013? Which logos must be exposed for a proper advertising of the projects funded?

Since one year there are the local information desks of the Program in order to answer to all the questions from the audience.

The information desks allow to the beneficiaries of the funding and to all citizens to contact the manager of the Axis of the project and of the financing. And it's possible to arrange a meeting, by appointment, at one of the information desks situated throughout the region.

A company or the citizen can request

an appointment by sending an e-mail to this address: **infopor@regione.fvg.it**, specifying the Axis of reference and the object of the meeting.

The meeting is fixed in the closest place to the user and in the days dedicated to the ROP ERDF.

Otherwise you could contact the number **040 3775928** of the Central Directorate of Culture, Sport, international and EU relations, Service of the EU funds management, situated in Via Udine, 9 in Trieste.

The information desks, for Gorizia, Pordenone, Tolmezzo and Trieste are situated inside the local URP, while, for Udine, the service is operating at the regional headquarters situated on the fifth floor in Via Sabbadini, 31.

Gorizia

URP Via Roma, 9
Palace of the Region
on the first floor

Pordenone

URP Via Oberdan, 18
on the ground floor

Tolmezzo

URP Via della Cooperativa, 4

Trieste

URP Piazza dell'Unità d'Italia 1
Entrance in Via dell'Orologio, 1

Udine

Palazzo della Regione,
Via Sabbadini, 31
on the fifth floor



EVENTS

HOW TO SUPPORT TODAY THE ENTERPRISES OF THE FUTURE

Methods and means to access to credit

In order to spread the methods and the means to access to the Guarantee Fund for small and medium-sized enterprises, the Central Direction for Culture, Sport, International and Community Relations – the managing service of the EU funds - within the "Regional Operational Programme ERDF 2007 - 2013 for the regional competitiveness and employment " has organized on **November 16th**, the workshop entitled **"To support today, the enterprises of the future: methods and means to access to credit"** at the Chamber of Commerce of Udine. At the workshop were present: Elio De Anna, the Regional Assessor, Giovanni Da Pozzo, the

President of the Chamber of Commerce of Udine, Augusto Viola, the Director of the department "Direction of Culture, Sport, International and EU Relations", Francesco Forte, the managing authority for the Program and Lucio Chiarelli, the deputy director of the Directorate productive activities. There were also present, as speakers of the workshop, Roberto Vicentini, the president of Confidimpresa FVG Marco Della Mora, the director of the R.T.I. Competitiveness and Development.

The aim was to provide all the detailed information and to discuss with a selected number of speakers the aspects related to access to credit for the enterprises and in particular to the Guarantee Fund enabled with the resources of the program. For this reason, two "good practices" have been illustrated.



ANNUAL EVENT POR FESR FRIULI VENEZIA GIULIA Execution Progress 2007-2013 Prospects 2014-2020

Wednesday, December 19th 9:30 am
Kechler Palace - Piazza XX settembre, 14 - Udine

INVESTIAMO NEL NOSTRO FUTURO



Unione Europea
FESR



Ministero delle
Politiche Economiche



REGIONE AUTONOMA
FRIULI VENEZIA GIULIA

FVG OBIETTIVO EUROPA

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Maria Missoni

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