

**THE EUROPEAN RESTRAINT AND RESILIENCE FACILITY:  
THE NATIONAL AND TERRITORIAL IMPLEMENTATION IN  
ITALY**

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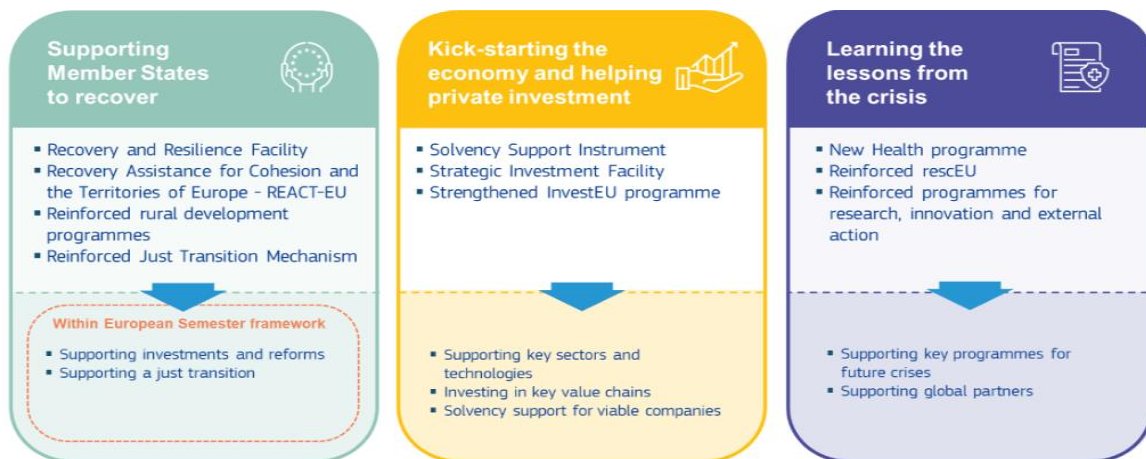
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## 1. RECOVERY AND RESILIENCE DEVICE AND ITALIAN PNRR

### 1.1 European scenario

In the [conclusions](#) of the extraordinary meeting of the European Council of 17, 18, 19, 20 and 21 July 2020, in order to guarantee a response to the pandemic crisis that all European countries were facing, the establishment of the **Next Generation Eu was approved** , with a financial envelope of € 360 billion in loans and € 390 billion in grants. Based on the [original proposal of the European Commission](#) of 27 May 2020, the funds raised for Next Generation EU are distributed over three pillars :



Source: European Commission

The first pillar is dedicated to supporting the recovery of the Member States and the main intervention tool is represented by **the Recovery and Resilience Facility** , which makes loans and grants available to the Member States for an amount of 672.5 billion euros. helping them recover from the social and economic effects of the pandemic. On February 19, 2021,

the [EU regulation 2021/241](#), governing the Recovery and Resilience Device, entered into force.

The device, in turn, is divided into six: green transition pillars - digital transformation - smart, sustainable and inclusive growth - social and territorial cohesion - health and economic, social and institutional resilience - policies for the next generation. In accordance with art. 17 of EU regulation 241/2021, the device pursues its objectives through **national plans for recovery and resilience** presented by individual member states. National plans for recovery and resilience, known as PNRRs, include measures for the implementation of public investment and reforms, structured in a comprehensive and coherent package.

Pursuant to the regulation, the national plans for recovery and resilience were submitted by the Member States by 30 April 2021 to be evaluated by the Commission and approved by the Council of the EU;

On April 30, 2021, [Italy's PNRR](#) was transmitted by the Government to the European Commission and, at the same time, to the Italian Parliament.

On 22 June 2021, the European Commission published the [proposal for a Council Implementing Decision](#), providing an overall positive assessment of the Italian PNRR. The proposal was accompanied by a detailed [working document from the European Commission services containing the analysis of Italy's PNRR](#).

On July 13, 2021, Italy's PNRR was definitively approved with [the Council's Implementing Decision](#), which implemented the European Commission's proposal. The Decision contains an [annex](#) which defines, in relation to each investment and reform, precise objectives and

targets, timed on a time basis, the achievement of which is linked to the assignment of European resources on a six-monthly basis.

On 28 December 2021 the European Commissioner for the Economy Paolo Gentiloni and the Minister of Economy and Finance Daniele Franco signed the [Operational Arrangements \(OA\)](#) relating to the PNRR of Italy, with which the periodic verification mechanisms are established ( valid until 2026) relating to the achievement of the objectives and targets (Milestone and Target) necessary for the recognition of the six-monthly repayment installments of PNRR resources in favor of Italy.

## 1.2 Italian PNRR at a glance

Italy's National Recovery and Resilience Plan (PNRR) provides for investments of **191.5 billion euros** , including **grants** (68.9 billion) and **loans** (122.6 billion).

In the overall programming of the PNRR interventions, the National Plan considers, **in addition** to the 191.5 billion European funds from the Recovery and Resilience Device (RFF), a further **30.6 billion** national funds for the complementary investment plan, hereinafter referred to as PNC, and 13 billion made available by the React EU Program (which, as required by EU legislation, are spent in the years 2021-2023) for a total of resources assigned to Missions and components of the PNRR equal to **235.1 billion euro** .

The PNRR presented is divided into six **Missions** :

- 1) digitization, innovation, competitiveness, culture and tourism;
- 2) green revolution and ecological transition;

- 3) infrastructure for sustainable mobility;
- 4) education and research;
- 5) inclusion and cohesion;
- 6) health.

The Missions are divided into **16 Components** , functional to achieve the economic and social objectives defined in the Government's strategy. The **lines of investment and sectoral reforms** are indicated for each Mission .

Of the total resources programmed with the PNRR (235.12 billion), 30 percent is destined for investments to combat climate change (69.94 billion), 21 percent for digitization (49.86 billion), 14 percent for education and research (33.81 billion), 13 percent for infrastructure (31.46 billion), 13 percent for inclusion and cohesion and 9 percent for health (20.23 billions). According to what is reported in the Plan, about 40 per cent of the territorializable resources are destined for the South <sup>1</sup>.

With reference to the **management and implementation** of the Italian PNRR, from May 2021 onwards, the following regulatory and administrative acts have been issued, listed below in chronological order.

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<sup>1</sup>This criterion finds indications, at European level, in art. 3 (scope of application) and art. 4 (general and specific objectives) of the EU Regulation (2021/241), at national level, in art. 2, paragraph 6 bis, Decree-law 31 May 2021, n. 77, coordinated with the conversion law of 29 July 2021, n. 108.

## 2. GOVERNANCE

### 2.1 General operation

From a general point of view, the rules for the governance of the PNRR are set out in the decree-law of May 31, 2021, n. 77, the cd. **governance decree**, aimed at defining the national regulatory framework to simplify and facilitate the achievement of the goals and objectives established by the PNRR and at the same time by the PNC<sup>2</sup>.

The following table shows the main structures established and governed by the first part of the governance decree:

<b>At the Presidency of the Council of Ministers</b>	
Art. 2	Control room
Art. 3	Permanent table for economic, social and territorial partnership
Art. 4	Technical secretariat
Art. 5	Unit for rationalization and improvement of regulation and Office for simplification
<b>At the Ministry of Economy and Finance MEF</b>	
Art. 6	Central service for the PNRR
Art. 7	Audit Authority and Mission Unit

<sup>2</sup> The decree-law of 6 May 2021, n. 59, which established the “ National Plan for investments complementary to the National Recovery and Resilience Plan ”, known as PNC;

<b>At the central administration, holders of interventions</b>	
Art. 8	Coordination structure

In light of the foregoing, it can be argued that the Governance of the PNRR is articulated on two levels:

- a first level of direction, impulse and general coordination for the **Presidency of the Council of Ministers** and the **MEF** ;
- a second level of implementation and operational implementation of the interventions which are provided by the individual **implementing bodies, i.e. the central administrations, regions, autonomous provinces and local authorities** , on the basis of specific institutional competences or the different ownership of the interventions defined in the Plan.

## 2.2 First level

The first level refers to functions of direction, impulse and general coordination, which are the responsibility of the Presidency of the Council of Ministers and the MEF.

Specifically, the responsibility for the political and strategic direction of the Plan is assigned to the Presidency of the Council of Ministers, where a control room is set up , chaired by the President of the Council of Ministers, in which the Ministers and Undersecretaries participate from time to time. competent on the basis of the issues addressed in each session <sup>3</sup>. The

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<sup>3</sup>They can also participate: the President of the Conference of Autonomous Regions and Provinces, when the questions concern several Regions, or the President of ANCI and the President of UPI when matters of local interest are examined. In all the above cases, the Minister for Regional Affairs also participates. Depending on the topic addressed, the representatives of the implementing bodies and the respective associative bodies and the contact persons or representatives of the economic and social partnership may also be invited.



control room exercises powers of direction, impulse and general coordination on the implementation of the PNRR interventions and its duties include the transmission to the Parliament of a report on the state of implementation of the Plan, every six months.

The action of the control room does not negate the direction and coordination functions of the two inter- **ministerial committees** - for the digital transition and for the ecological transition - governed by decree-law no. 22 of 1 March 2021, respectively in art. 8 and art. 4 - who carry out, on the implementation of the PNRR interventions, in the matters of their respective competence, the functions of direction, impulse and technical coordination, keeping the control room informed that has the right to participate through a delegate.

**A Technical Secretariat has been set up to support the activities of** the Control Room, whose temporary duration is longer than that of the Government that establishes it and lasts until the completion of the PNRR by 31 December 2026. The Control Room, flanked by the Technical Secretariat , ensures periodic reports to the Parliament and the Unified Conference, and periodically updates the Council of Ministers.

Furthermore, a **Unit for rationalizing and improving the effectiveness of regulation has been set up at the Prime Minister's Office** , with the aim of overcoming the legislative, regulatory and bureaucratic obstacles that can slow down the implementation of the Plan.

**permanent table for the economic, social and territorial partnership** is then established, composed of representatives of the social partners, the Government, the Regions, the local authorities, the productive and social categories, the university system and scientific research and civil society. Representatives of active citizenship organizations also

participate. The Table carries out an advisory function in matters related to the implementation of the PNRR and can report to the Control Room any profile deemed relevant for the implementation of the PNRR, also to facilitate the overcoming of impeding circumstances and facilitate the effective and rapid implementation of the interventions.

The monitoring and reporting of the Plan are entrusted to **the Central Service for PNRR** , set up at the **Ministry of Economy and Finance** , which represents the national contact point with the European Commission for the implementation of the Plan. The Central Service for PNRR is responsible for:

- the management of the Rotation Fund of the Next Generation EU-Italy and the related financial flows,
- the management of the monitoring system on the implementation of PNRR reforms and investments,
- necessary technical support to the central administrations in charge of the interventions envisaged in the PNRR.

In carrying out the functions assigned to it, the Central Service for the PNRR liaises with:

- authority / office <sup>4</sup>with PNRR audit functions at the State General Accounting Department (RGS) - Inspectorate General for Financial Relations with the European

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<sup>4</sup>The office operates in a position of functional independence with respect to the structures involved in the management of the PNRR and makes use, in carrying out the control functions relating to intervention lines implemented at the territorial level, with the help of the territorial State Accounting Offices.

Union (IGRUE) pursuant to art. 22 paragraph 2, letter c), point ii), of Regulation (EU) 2021/241<sup>5</sup>;

- the Mission Unit, established in art. 1, paragraphs 1037-1050, of the budget law 2021 (law n.178 of 2020) dictates a series of measures for the implementation of the Next Generation EU Program, which provides, also in collaboration with the central administrations in charge of the interventions, to the preparation and implementation of the PNRR ongoing and ex post evaluation program, ensuring compliance with Articles 19 (Commission Evaluation) and 20 (Commission Proposal and Council Implementing Decision) of Regulation (EU) 2021/241, as well as consistency the related final and intermediate objectives; it also contributes to the verification of the quality and completeness of the monitoring data; carries out support activities for the preparation of reports and reports for the implementation and progress of the Plan.

The latter contribute to the supervision of the administrative processes and to the financial monitoring of the PNRR interventions for the aspects of their competence. However, the MEF unitary interlocutor for the administrations in charge of the interventions remains the Central Service for the PNRR. To this end, each “ **Central Administration in charge of interventions** <sup>6</sup>” envisaged by the PNRR identifies (or sets up ex novo) a coordination structure that acts as a contact point with the Central Service for the PNRR.

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<sup>5</sup>The EU regulation 2021/241 of the European Parliament and of the Council of 12 February 2021 establishes the mechanism for recovery and resilience<sup>9</sup>. The art. 22 (Protection of the financial interests of the Union) of the regulation, in particular, provides (paragraph 2), a series of obligations for the Member States deriving from loan agreements (Article 15, paragraph 2) and from agreements for the commitment of the financial contribution (Article 23 (1)). In particular, these obligations also include that of accompanying a payment request with a summary of the audits carried out, which includes the deficiencies identified and any corrective actions taken (Article 22, paragraph 2, letter c), point ii)).

<sup>6</sup>

### 2.3 Second level

The individual implementing bodies are responsible for the operational implementation of the interventions envisaged by the PNRR: **the central administrations, the Regions and the autonomous provinces and the local authorities** , on the basis of the specific institutional competences or the different ownership of the interventions defined in the PNRR.

The art. 12 of the governance decree governs in detail the exercise of the substitutive powers exercisable by the Government in the event of non-fulfillment by a subject implementing PNRR projects or interventions where the achievement of the intermediate and final objectives of the PNRR is jeopardized.

### 3. IMPLEMENTATION PROCEDURES

#### 3.1 The central administration in charge of PNRR interventions

The central administrations in charge of the intervention are defined by the decree of the President of the Council of Ministers of 9 July 2021, registered on 3 August 2021, containing "**the identification of the central administrations holding the interventions provided for in the PNRR**," pursuant to art. 8, paragraph 1, of the governance decree, and from table A attached to the decree of the Minister of Economy and Finance of 6 August 2021 which allocates the PNRR resources.

According to the provisions of art. 8 of the governance decree, the central administrations in charge of PNRR interventions coordinate the activities related to the implementation of the measures (investments and reforms) of their competence, ensuring that the **management**, **monitoring** and **reporting** by the implementing bodies are carried out correctly. and promptly. It follows that the **supervision of the implementation** of the individual measures of the PNRR and, therefore, of the individual projects / interventions that compose it, is the responsibility of the central administrations in charge of the intervention, based on the institutional competences, taking into account the reference sector and the nature of the intervention

In line with the provisions of art. 8 of the governance decree, within the scope of their organizational autonomy, the central administrations holding PNRR interventions, for carrying out the coordination activities, can evaluate the adoption of two alternative models:

- identify within itself **the general management level structure** of reference and, therefore, assign to the offices of the same the functions provided for by the governance decree (in compliance with the principle of separation of control and management functions);
- set up a dedicated general management level **mission unit** until the completion of the PNRR, articulated up to a maximum of three non-general management offices.

The Mission Structure / Unit for the coordination of PNRR interventions represents the **contact point of the Central Administration responsible for interventions with the Central Service for PNRR** (Single Contact Point) in relation to the obligations provided for by Regulation (EU) 2021/241 and, in particular, to those related to the submission of payment requests to the European Commission pursuant to art. 24, paragraph 2 of the aforementioned regulation. The Administration has the right to identify the mission structure / unit within its own organizational structure, or to make it coincide with structures already in charge of managing European and national programs.

The ME circular of 10 February 2022, n. 9, containing the technical instructions for the preparation of the management and control systems of the central administrations in charge of the PNRR interventions, suggests a hypothetical Mission Structure / Unit consisting of three offices that have the functions described below.

#### Office for the **Function of Management coordination** :

- arranges for the preparation of guidelines and operating instructions intended for implementing bodies aimed at ensuring the correctness of the implementation and

reporting procedures, the regularity of expenditure, the achievement of milestones and targets and any other fulfillment deriving from the applicable European and national legislation;

- continuously monitors the progress of investments and reforms and the achievement of objectives, also in order to provide information to the administrative and political bodies of the Administration and to the Central Service for PNRR;
- draws up and updates the detailed Planning document (or Schedule of actions), identifying the intermediate stages in the process of implementing the interventions under its responsibility with respect to the achievement of the final result associated with it (milestone or target);
- continuously monitors the progress of milestones and targets related to PNRR measures in order to provide information to the administrative and political bodies of the Administration and to the Central Service for PNRR;
- monitors implementation delays and critical issues as well as the necessary corrective actions and changes adopted for the interventions under its responsibility and produces, with the support of the monitoring function, analyzes, reports and documents on the implementation of the projects;
- manages the financial resources and has the task of defining the options for the transfer / disbursement of the resources, according to the procedures established by the financial circuit defined by the Central Service for the PNRR;
- contributes to the correct information and communication of the opportunities offered and the results of the interventions for which it is responsible, in accordance with the provisions of art. 34 of Regulation (EU) 2021/241 and the PNRR Communication Strategy;

- guarantees that the implementing bodies ensure the correct storage and archiving of the administrative and technical documentation relating to the projects of competence in paper or electronic files.

#### Office for the **Control and Reporting Function** :

- performs a formal check on 100% of the documentation regarding the correctness and completeness of the data and the administrative, technical and accounting documentation of the progress of expenses, targets and milestones inserted in the IT system as well as consistency with the progress of the project;
- verifies potential double financing through the functions of the IT system;
- performs sample checks on the regularity of expenses and related procedures reported, on the basis of risk analyzes carried out also through the use of the Arachne system; 32 reporting to the Central Service for the PNRR;
- verifies and validates the achievement of milestones and targets valued in the IT system, certifying their congruity and consistency with respect to the implementation timelines of the interventions;
- records in the computer system the results of the checks carried out on the procedures and expenses and on milestones and targets and ensures the implementation of the necessary corrective measures in the cases of irregularities found, reporting any cases of fraud, corruption and conflict to the Central Service for the PNRR of interest;
- guarantees, following controls / audits by units / bodies external to the Administration and in accordance with any specific indications provided by the Central Service for the PNRR, the activation of actions aimed at removing any criticalities found;



- periodically reports the expenses incurred for the implementation of the interventions of the Plan and the achievement of milestones and targets, certifying their regularity;
- transmits, through the ReGiS information system, information and data for the reporting of expenses and / or the achievement of milestones and targets to the Central Service for the PNRR;
- keeps the accounts of the requests for transfer of funds and of the reports of expenses and M&T, also for the amounts to be returned / recovered following the checks of the authorities in charge of control and for the transfer of funds;
- ensures the necessary collaboration with the Central Service Office for PNRR in charge of control, with the Mission Unit for the evaluation and the Audit Unit for the verifications of competence. Monitoring - ensures the continuous feeding and the most appropriate use of the PNRR information system or other local system fully interoperable with the central level, as well as the monitoring of the progress of the procedures initiated and of the progress made by the relevant investments and reforms;
- ensures the collection, storage and transmission of data on the physical, financial and procedural progress of investments and reforms, through the use of the ReGiS IT system made available by the Central Service for the PNRR, or through the local IT system of the Administration;
- verifies the completeness and quality of the project data to be transmitted to the Central Service for the PNRR in order to guarantee the achievement of milestones and targets;
- makes available on the ReGiS information system the evidential documentation of the achievement of milestones and targets, based on the indications contained in the

Operational Arrangements agreed with the European Commission, within ten days from the actual achievement of the goals and objectives;

- validates and transmits periodically and through the computer system, to the Central Service for the PNRR, information on the progress of the interventions and all the monitoring data necessary for the correct management of the Plan;
- ensures the monitoring of cash flows relating to transfers to implementing bodies.

Office for **Monitoring function** :

- ensures the collection, storage and transmission of data on the physical, financial and procedural progress of investments and reforms, through the use of the ReGiS IT system made available by the Central Service for the PNRR, or through the local IT system of the Administration;
- verifies the completeness and quality of the project data to be transmitted to the Central Service for the PNRR in order to guarantee the achievement of milestones and targets;
- makes available on the ReGiS information system the evidential documentation of the achievement of milestones and targets, based on the indications contained in the Operational Arrangements agreed with the European Commission, within ten days from the actual achievement of the goals and objectives;
- validates and transmits periodically and through the computer system, to the Central Service for the PNRR, information on the progress of the interventions and all the monitoring data necessary for the correct management of the Plan;
- ensures the monitoring of cash flows relating to transfers to implementing bodies

### 3.2 The Management and Control System of PNRR interventions (SiGeCo)

All the detailed information regarding the organizational model and, in particular, the organizational structure of the structure / unit of mission of general management level identified or constituted to assume the role of technical coordination structure within the PNRR, must necessarily be contained in the descriptive document of **the Management and Control System of PNRR interventions (SiGeCo)** by each Central Administration holding PNRR interventions, which may be subject to specific control by the Audit Unit as part of the system checks to be carried out prior to sending payment requests to the European Commission.

The management and control system (SiGeCo) outlined by each central administration responsible for interventions for the implementation of the PNRR must be inspired **by the management and control systems of the European structural and investment funds** and be oriented towards the prevention, identification and contrast of the main threats the protection of the European Union budget and the sound and correct management of financial resources, with particular reference to serious irregularities such as fraud, corruption cases and conflicts of interest, as well as the risk of double financing.

### 3.3 Implementing subjects

The implementing body is the person responsible for the initiation, implementation and functionality of the intervention / project financed by the PNRR / PNC.

In particular, Article 1, paragraph 4, lett. o) of the governance decree converted with amendments by law no. 108, indicates that the implementing subjects are: “the **public or private subjects** who carry out the interventions envisaged by the PNRR”.

Article 9 c. 1 of the same decree specifies that the **central administrations** , the **Regions**, **the autonomous provinces of Trento and Bolzano and the local authorities** (on the basis of the specific institutional competences or the different ownership of the interventions defined in the PNRR) provide for the operational implementation of the interventions provided for by the PNRR through its own structures or by making use of **external implementing** bodies identified in the PNRR or in the manner provided for by the national and European legislation in force.

Furthermore, it should be considered that the MEF decree of 15 July 2021 defined in Article 1 the Implementing entity as a public body or private entity responsible for the implementation of the individual project which coincides with the owner of **the single project code (CUP)**;

These administrations responsible for the operational implementation of the interventions are defined " **Administrations in charge of PNRR interventions** <sup>7</sup>", a category that includes all administrations, central and territorial, which, as implementing bodies, have ownership of projects and actions financed with the resources indicated in the PNRR .

The implementing bodies are responsible for the start-up, implementation and functionality of individual projects, for the regularity of the procedures and expenses reported on the

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<sup>7</sup>From the definition of " **Administrations in charge of PNRR interventions** ", which refers to the implementation, we must distinguish the definition of " **Central Administration in charge of the intervention**", which refers to each central Administration responsible for the implementation of the lines of intervention surveyed in the PNRR, as indicated in table A attached to the decree of the Minister of Economy and Finance of 6 August 2021 and its subsequent amendments and additions.

resources of the PNRR, as well as for monitoring the achievement of the values defined for the indicators associated with their projects. . They ensure that all the acts, contracts and expenditure measures adopted for the implementation of the PNRR interventions are subjected to the ordinary legality checks and the administrative accounting checks provided for by the applicable national legislation.

To carry out these activities, the implementing bodies operate through their own **ordinary administrative management structure** , also making use, where deemed appropriate, of the existing structures dedicated to the implementation of programs and / or projects financed by other European or national resources.

For the operational implementation of the interventions for which they are responsible, they may also make use of **external implementing** bodies identified in the PNRR or resort to the procedures provided for by current national and European legislation.

The central administrations in charge of the intervention ensure constant accompaniment to the implementing bodies through the preparation, in their favor, of guidelines, manuals and operating instructions aimed at ensuring the correctness of the implementation and reporting procedures, the regularity of expenditure, compliance with the constraints destination of the measures to the climate and digital transformation objectives set out in the PNRR and the achievement of milestones and targets, as well as compliance with any other fulfillment required by the European and national legislation applicable to the PNRR.

### 3.4 Performers / creators

The executing / executing entity, as defined also by the circular of 14 October 2021, n. 21, is the subject or economic operator in various capacities involved in the implementation of the project (e.g. supplier of goods and services / works executor) and identified by the implementing body in compliance with the applicable Community and national legislation (e.g. in the field of public procurement).

### 3.5 Implementation methods of interventions

These administrations in charge of the PNRR / PNC interventions, based on the nature of the intervention and what may be specified in the Plan itself, can proceed with the implementation of the projects in the following ways:

" **Ownership**" - that is the method of direct implementation, in this case the same **central administration that owns** PNRR interventions through its own administrative structures (Departments, Services, Offices, etc ..) **operates directly as implementing body** and as owner of the project included in the investment or reform of competence, is therefore responsible for the administrative obligations related to its implementation including, for example, the completion of the tender procedures (calls for tenders), including direct assignments to entities in house and is responsible for the activities related to the management, monitoring, administrative control and reporting of the expenses incurred during the implementation phases.

" **Directed** " - in this case the projects are **implemented by other Subjects defined actuators** that are selected by the central administrations owning PNRR / PNC interventions according to administrative methods and tools deemed most suitable by the Administration

(e.g. public notices, expressions of interest, etc.), based on the characteristics of the intervention to be carried out and in line with what is indicated in the PNRR.

In order to allow full compliance with the legislative provisions and standardization of implementation processes, the MEF has provided precise indications on the essential elements to be taken into account for the selection of projects through the " **Technical instructions for the selection of PNRR projects** " attached to the **MEF** circular no. **21 of 14 October 2021** . Given that the scope of application of the *Technical Instructions* is limited to projects to be implemented in " **direct** " mode and refers specifically to **public notices** and **financing laws** , these provide useful elements of a general nature.

## 4. MONITORING, REPORTING AND CONTROLS

### 4.1 IT systems

As required by art. 1, paragraph 1043, law 30 December 2020, n. 178 (budget law 2021) the Ministry of Economy and Finance - Department of State General Accounting has undertaken to make available a single application tool to support the **planning, implementation, monitoring, reporting and control** processes of the PNRR. This in order to implement art. 1, paragraph 1044, of the law of 30 December 2020, n. 178, concerning the methods of collecting the financial, physical and procedural implementation data relating to each project within the components of the Next Generation EU.

The aforementioned IT system, called "ReGiS", guarantees the continuous and timely monitoring of the financial, procedural and physical progress of the PNRR interventions, with

particular reference to **monitoring progress in implementation** , allowing the timely and constant verification of milestones and targets (EU and national) of the Plan.

The "ReGiS" system is based on a modular architecture, designed in line with the administrative processes of planning, implementation, accounting management, reporting and control of the PNRR and allows each enabled profile to perform the specific activities of competence, in line with what is described in the PNRR Management and Control System and in the manuals connected to it.

The "ReGiS" system is made available to all those involved in the management and implementation of the PNRR and represents a single application tool capable of supporting them during the entire life cycle of the projects financed by the Plan. L

The central administrations in charge of the interventions and the implementing bodies, through the "ReGiS" computer system, will therefore be able to carry out the **processes of management, implementation, monitoring, control, reporting and financial management** of the interventions under their responsibility.

However, where the central administrations in charge of interventions and the implementing bodies already have **their own IT system** capable of guaranteeing the recording and transmission of management, monitoring, reporting and control data of programs and projects financed by national and / or community resources, these can, by virtue of the principle of the reduction of charges and expenses incurred by them, use this system. This, provided that the local IT system guarantees the management of PNRR information, or of the investment / responsibility reform, in accordance with the dictates of Reg. (EU) 241/2021 and art. 1, paragraph 1044, of the law of 30 December 2020, n. 178, b) and also ensures the registration and collection of the minimum financial, physical and procedural implementation data required for the PNRR, whose minimum IT set, as indicated by art. 6



c. 2 of the DPCM monitoring of 15/09/2021, is identified by the PUC v. 2.2 of November 2020 and will be appropriately revised on the basis of the implementation specificities of the PNRR and communicated through a specific circular note of the Central Service for the PNRR, in agreement with the Mission Unit referred to in art. 1, paragraph 1050, of the law of 30 December 2020, n. 178. In addition, the local IT system of the central administrations responsible for interventions and of the implementing bodies must guarantee the transfer of the aforementioned data to the "ReGiS" system.

#### **4.2 Monitoring and progress of interventions**

Regardless of the use of the "ReGiS" computer system or of its own local IT system, the central administration responsible for interventions, through the relevant functions, **must ensure the continuous monitoring and supervision of the implementation of the projects**, verifying the progress of financial data, physical and procedural implementation of investments and reforms, the level of achievement of milestones and targets, as well as all the additional information elements necessary for reporting to the European Commission.

It should be specified that the Central Administration is required to certify the completeness, accuracy and truthfulness of the project data transmitted to the Central Service for the PNRR in order to guarantee the achievement of milestones and targets, validating (at least monthly) and transmitting to the same Central Service, through the information system, information on the progress of the interventions and all the monitoring data necessary for the correct management of the Plan.

The data recorded on the "ReGiS" computer system or other constitutes the official reference base that allows the disclosure of information on the state of implementation of the PNRR and, consequently, the processing based on them of the reports required by the specific legislation.

To this end, the same central administrations are called upon, for the projects under their responsibility, to ensure the recording, collection, validation and transmission of monitoring data, including those detected by the implementing bodies, making use of the provisions outlined in a specific User Manual which will constitute the reference of the ReGiS monitoring system, describing the contents and underlining the value of the data concerned for the purpose of a correct survey for reporting to the European Commission.

At the level of a single project, pursuant to Art. 6 of the governance decree, the information that must necessarily be registered in the IT system and transmitted to the Central Service for the PNRR is shown below:

- project identification and personal information: CUP <sup>8</sup>- unique project code and eventual CIG - tender identification code;
- the references to the Mission, Component and measure of reference;
- the activation procedure;
- localization;
- related parties;
- the economic situation and related expenditure items;
- any procedures for awarding the contract, for the purchase of goods and services and the related reporting methods;

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<sup>8</sup> The most recent **dpcm 15 September 2021**, in implementation of art. 1, paragraph 1044, of the law of 30 December 2020, n. 178, introduces clarifications on **how to collect the financial, physical and procedural implementation data** relating to each project in the context of the components of the PNRR. In particular, it is envisaged that the Administrations in charge of the PNRR measures are required to ensure that the projects are always accompanied, in order to obtain the related public funding, with the **Single Project Code (CUP)** – art. 11 decreto-legge 2003/16, che deve figurare già nella fase di presentazione ed in tutte le successive transazioni, inclusa la fattura elettronica, gli ordini di impegno e di pagamento (SIOPE+/SICOGE).

- financial advances (including legally binding expenditure commitments, expenses incurred and related payments);
- the procedural phases of activity;
- the expected and realized physical realization data, measured on the basis of the same indicator as the target of the corresponding measure of the PNRR and according to the common EU indicators; • the level of achievement of milestones and targets (EU and national);
- accounting transfers;
- compliance with the principle of "do not cause significant harm" ("Do No Significant Harm" - DNSH ") pursuant to art. 17 of Regulation (EU) 2020/85; 64
- the restrictions on the destination of the measures to the climate and digital transformation objectives set out in the PNRR (so-called tagging climate and digital), pursuant to the provisions of art. 18 paragraph 4 letters e) and f) of Regulation (EU) 2021/241;
- compliance with the principle of gender equality and the protection and enhancement of young people, aimed at ensuring the implementation of interventions and reforms for the direct and indirect benefit of future generations in compliance with the provisions of art. 47 paragraph 4 of this decree and compliance with the priority of reducing territorial gaps;
- the useful elements for the analysis and evaluation of the interventions such as to allow the European Commission to monitor the implementation of the PNRR and the establishment of the related evaluation framework (pursuant to articles 29 and 30 of Regulation (EU) 2021/241) .

The registration and transmission of the aforementioned monitoring data will allow the Central Service for the PNRR to periodically collect, through specific sections of the "ReGiS" computer system, information on the progress of the Plan, up to the individual project of each measure, as well as to detect any implementation critical issues regarding the achievement of the milestones and targets established in the PNRR.

The constant and timely transmission of data to the "ReGiS" system by the central administrations in charge of the interventions and the implementing bodies, will therefore make it possible to detect in time any critical issues in the implementation of the investments and reforms of the Plan and to prepare possible solutions to recover the implementation delays, in order to allow the transmission of payment requests to the European Commission according to the timing and methods defined by art. 22 of Reg. (EU) 241/2021.

By virtue of the foregoing, it is of absolute importance that the central administrations in charge of the intervention proceed to constantly monitor:

- the activation of resources and the selection of projects carried out by the implementing bodies;
- data on the physical, procedural and financial progress of the investments / reforms under their responsibility;
- compliance with implementation timelines and the relative achievement of milestones and targets (EU and national);
- incoming and outgoing financial transfers in favor of the implementing bodies.

The central administrations in charge of interventions must also validate the monitoring data entered in the IT system by the implementing bodies and, in the event of delays in the transmission of data by the latter, must promptly report any non-compliance to the central service for the PNRR.

In order to ensure the efficient, effective and timely collection of data for monitoring the implementation of activities and results, in accordance with the recommendations of Article 29 of Reg. (EU) 2021/241, the Central Administration must outline, also through the implementation of regulatory and operational provisions being defined (decrees, circulars, manuals), any guidelines to support the implementing bodies who are required to comply with the timescales set out in the activity and expense schedules of the project sheets, as well as to feed the ReGiS computer system or other local information systems already in use that allow the recording, storage, traceability and reliability of the data under observation.

To carry out the obligations described above, the central administration must ensure that the implementing bodies carry out a constant and complete collection of data relating to the financed projects, recording the information listed below (but not limited to):

- project master data and identification classifications, such as CUP, CIG, project identifier, references to the Mission / Component / measure of reference, identification of the implementing body, type of project, location;
- data relating to the subjects involved in the implementation, such as the implementing subjects, implementers, recipients of the interventions;
- financial data, such as amount financed, any other sources of financing, economic framework and related expenditure items, accounting commitments, legally binding commitments, expenses, payments, recoveries, transfers made;
- procedural data, such as time schedule and procedural steps with indication of the relative expected and actual timing of completion of the administrative activity;
- physical data, foreseen and realized, measured through the same indicators adopted for the quantification of the targets of the measure that finances the

project and through the so-called EU common indicators referred to in the Delegated Regulation 2021/2106 of the European Commission, the collection and cataloging of documentation support;

- level of achievement of milestones and targets, for the interventions that contribute to their achievement;
- data relating to the updating and analysis of deviations for each M&T envisaged in the Plan;
- useful elements for verifying the contribution to the digital target and the climate change mitigation target;
- useful elements for verifying the fulfillment of the “Do No Significant Harm (DNSH)” requirement; • deeds and documentary evidence of the implementation of the project;
- functional documentation for the preparation, by 28 February and 31 August of each year, by the Central Service for the PNRR of the six-monthly reports on the common EU indicators.

In this perspective, particular attention must be paid to verifying the timeliness with which the implementing bodies proceed with the implementation of the project activities, including the carrying out of the tender procedures, and in the analysis of the completeness and consistency of the data transmitted by them for the purpose of subsequent validation and transmission by the Central Administration to the Central Service for the PNRR.

In the event of deficiencies or omissions, even partial, in data upload, not duly justified by the implementing bodies, the Central Administration is required to promptly report the non-compliance to the Central Service for the PNRR. This oversight makes it possible to identify in real time any deviations and misalignments with respect to what was planned, allowing

the Administration to assess, jointly with the Central Service for the PNRR, the extent and nature of the changes and their impact on substantial elements of the project ( such as lead times, estimated costs, implementation indicators, M&T). This allows to activate the appropriate measures in order not to incur the clauses of reduction or revocation of the contributions provided for in cases of failure to achieve the objectives set out in art. 8 of the governance decree.

### **4.3 Reporting procedures and transmission of payment requests to the Central PNRR Service**

The central administration oversees the reporting to the central PNRR service, ensuring the regularity of procedures and expenses and the effective achievement of milestones and targets, also adopting all the necessary initiatives to prevent, correct and sanction irregularities and the undue use of resources. It is therefore responsible for transmitting, periodically, to the Central Service for the PNRR, the request for payment referring to the interventions of which the Central Administration is the owner, which includes the reporting of the expenses incurred by the implementing entities and the implementing entities and the achievement of milestones and relevant targets.

As regards the **reporting of expenses** , the technical coordination structure of the central administration, through the function in charge ("Control and reporting function"), is responsible for:

- periodically collect the set of expenses included in the reimbursement requests presented by the various implementing bodies and provide for the appropriate verification and formal control activities carried out by the central administration that owns the intervention;

- transmit the requests for reimbursement and the results of the control to the head of the Mission Structure / Unit, for the purpose of transmitting the request for payment to the Central Service for the PNRR by the latter;
- periodically prepare, for the purposes of transmission by the Head of the Mission Unit, the reporting to the Central Service for the PNRR including, on the basis of the results of the control activities, the expenses incurred for the implementation of the interventions of the Plan, certifying the regularity. In particular, the reporting of expenses must be accompanied by:
  - the list of projects included in the report, with indication of the relative CUP and the activated procedures (CIG);
  - the indication of the related payments and / or costs exposed (in the case of OCS) that are reported;
  - certification by the central administration responsible for the intervention on the reliability and admissibility of the expenses presented, with indication of the positive outcome of the checks carried out;
  - the declaration that all expenses contribute to compliance with the DNSH transversal principles, climate and digital tagging, gender equality, enhancement of young people and reduction of territorial gaps (where relevant);
- the check-lists that certify the verification of the expenses incurred, with an indication of any shortcomings / non-conformities / errors / irregularities / alleged frauds detected and any corrective actions implemented.

**Through the reporting of expenses, the Central Administration guarantees the progress of the expenditure of the projects financed and contributes to the proper functioning of the financial circuit .**



Following the successful completion of the appropriate verification and control activities, the Head of the Mission Structure / Unit of the Central Administration has the task of submitting to the Central Service for the PNRR also the reporting of the achievement of milestones and targets.

The transmission of the reporting of the achievement of milestones and targets to the Central Service for the PNRR is consequent to the consistency and quality checks of the data carried out on the IT system in the manner indicated.

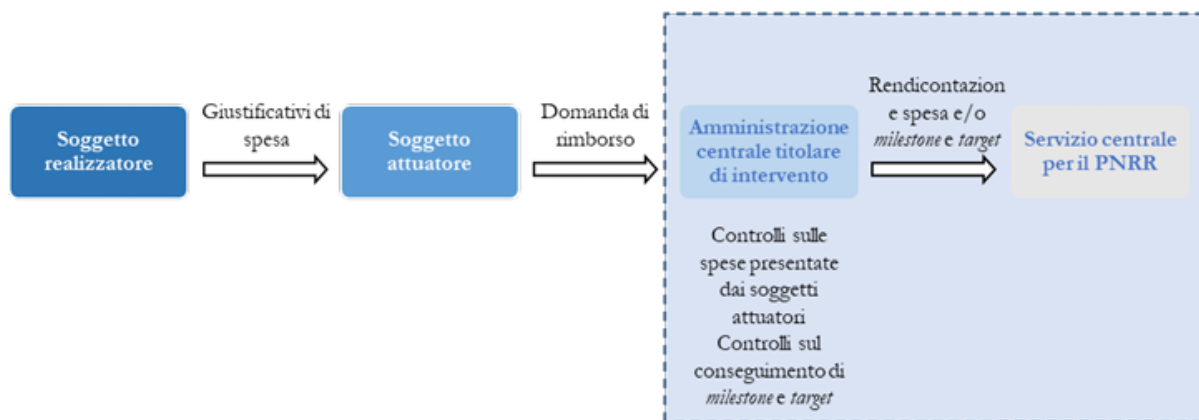
Therefore, the Central Administration, through the control and reporting function, together with the reporting of the achievement of milestones and targets, also collects and prepares the following documentation, for the purpose of transmitting the reporting to the Central Service for the PNRR by the Head of the Mission Structure / Unit:

- the list of projects included in the report;
- the level of milestones and targets achieved, also on the basis of the data recorded by the implementing bodies and validated by the central administration, with details of the projects that have contributed to their enhancement;
- the Report on the progress of milestones and targets (both for Reforms and for Investments), which includes the justifications for the fulfillment of all the requirements envisaged by the milestone / target, with attached evidence demonstration in accordance with the provisions of the relative "verification mechanisms" referred to in the "Operational Arrangements";
- the checklists certifying the outcome of the checks carried out on the achievement of milestones and targets, with indication of any shortcomings / non-conformities / errors / irregularities / alleged frauds detected and any corrective actions implemented;

- the management declaration certifying the achievement of milestones and targets as established by national and community legislation. to this end, it must be duly completed and digitally signed by the Head of the Mission Structure / Unit of the central Administration responsible for the intervention.

Following the transmission of the reporting to the Central Service for the PNRR, the central administrations in charge of the intervention receive, via the ReGiS IT system, the opinion relating to the verification of the achievement of milestones and targets issued by the RGS mission unit.

The flow inherent in the reporting of expenditure and / or targets and milestones is shown schematically below.



Reporting from the central administration in charge of intervention to the central service for PNRR The central administrations in charge of PNRR interventions take every necessary initiative to ensure compliance with the reporting deadlines in order to allow the submission of payment requests to the European Union in accordance with the established timetable.

When transmitting the payment request to the Central Service for the PNRR, the central Administration responsible for the interventions must certify - through a specific management declaration - that the funds have been used for the intended purpose, that the information presented is complete, accurate and reliable. , that the internal management checks of the implementing Entities and the controls carried out on the expenses presented provide the necessary guarantees to establish that the funds have been managed in compliance with all applicable rules, in particular with regard to the prevention of conflicts of interest, fraud, corruption and duplication of funding by the mechanism and other Union programs, in compliance with the principle of sound financial management. In general, payment requests submitted by the Administrations in charge of the intervention to the Central Service for the PNRR must be accompanied by a certificate containing the following elements:

- the progress / achievement of the targets and milestones for the relevant interventions, established for the reporting date due, providing the related documentation;
- the state of financial execution of the interventions under its responsibility, with separate evidence of the expenditure incurred for the interventions to which a positive climate or digital marker has been assigned based on the RRF regulation methodology, as it contributes to the objectives regarding climate or digital change;
- a duly signed management declaration;
- a summary of the results of the checks carried out by the Administration responsible for the intervention, including the identified weaknesses and any corrective actions taken.

At the same time, the Administrations also present a declaration certifying compliance with the conditions linked to the DNSH principle (Do No Significant Harm) provided for by art. 17 of the “Taxonomy for sustainable finance” system (EU Regulation 2020/852), as stated in the ex-ante evaluation forms sent to the European Commission as an integral part of the NRP.

The central administrations, in the event that they perform the role of implementing bodies for the interventions owned by them, are responsible for the activities related to the management, monitoring, administrative control and reporting of the expenses incurred during the implementation phases.

In fact, in such cases they operate directly through their own administrative structures (Departments, Services, Offices, etc ..) as owners of the project included within the measure (investment or reform) of competence; they are therefore responsible for the administrative requirements related to its implementation including, for example, the completion of tender procedures (calls for tenders), including direct assignments to in-house entities.

The central administrations in charge of PNRR interventions define, within their own MCS and according to the specific organizational structure adopted, the details of the procedures and tools to be used for the correct management of the reporting process.

#### **4.4 Verification and control procedures**

The technical coordination structure of the Central Administration, through the office in charge of carrying out the control and reporting function, carries out a series of checks and controls aimed at guaranteeing the correctness and regularity of the data and information to be transmitted to the Central Service (on the basis of which, in turn, the Central Service processes payment requests to the European Commission) and, more generally, the protection of the EU's economic and financial interests.

These checks essentially aim to ensure:

- the real and effective implementation of the interventions or activities financed as part of the measures (investments and / or reforms) of its own pertinence;
- the regularity of the expenses related to the financed interventions and the compliance of these expenses with the applicable Community and national implementation mechanisms;
- the ability of the funded interventions to contribute to the achievement of milestones and targets set out in the Plan approved by the European Commission;

Therefore, in addition to the ordinary controls required by current legislation (so-called "internal controls of administrative-accounting regularity" and "management controls"), in order to ensure the correct use of PNRR funds and the achievement of milestones and targets, Central administrations carry out the following checks:

- formal checks (100%) of the correctness and completeness of the data and administrative, technical and accounting documentation evidential of the progress of expenses, targets and milestones entered by the implementing Entities in the IT system as well as their consistency with the progress of the project. These verifications also include ascertaining that ordinary internal administrative-accounting control is carried out by the latter;
- administrative checks (also on a sample basis) on the regularity of expenses and related procedures reported by the implementing bodies and extracted on the basis of an accurate risk analysis. These checks consist of on-desk administrative-documentary checks (accompanied by any on-site investigations) aimed, in particular, at certifying the correctness and compliance with the reference legislation of the tender / assignment procedures adopted for the implementation of the

intervention as well as the 'effectiveness, legitimacy and admissibility of the expenses incurred and reported by the implementing bodies. The sampling procedure must be based on a risk analysis and on the use of the Arachne system in order to identify the subjects that the Community anti-fraud system indicates as being at high or significant risk, in particular in relation to cases of fraud, corruption and conflict of interest;

- checks through the functions of the IT system on potential double financing;
- checks (100%) aimed at ascertaining the progress of targets and milestones (if associated with the project), by examining the documentation proving the actual achievement of the declared values, as well as their traceability, consistency and consistency with respect to the implementation timelines interventions, in accordance with the provisions of the Annex to the Council Implementing Decision 10160/21 of 7 July 2021 and in the Operational Arrangements agreed with the European Commission;

In carrying out the verifications of competence, the central administration must always ensure compliance with the principles "Do No Significant Harm" (DNSH), climate and digital tagging, gender equality, protection and enhancement of young people and overcoming territorial gaps.

Verification activities are carried out by adopting operational tools (checklists and minutes) defined according to standards defined at the PNRR level and adapted to the specificities of the investments and reforms and at least uploaded to the IT system for recording the related results. If errors, inconsistencies or information-documentary deficiencies are detected, the central Administration responsible for interventions indicates - and records on the IT system - the methods and terms for correcting the data and, for the purposes of the

consequent obligations, informs the competent Office for activities related to the financial circuit.

The central administration in charge of interventions is required to monitor the follow-up process with respect to the criticalities found and to activate the necessary corrective measures for the purpose of correct reporting to 50 51 Central Service for the PNRR, reporting any cases to the latter. of fraud, corruption and conflict of interest found. The central administration is required to record in the information system the results of the checks carried out on the procedures, expenses and milestones and targets subject to periodic reporting.

Each central administration in charge of PNRR interventions defines within its own **SiGeCo** and according to the specific organizational structure adopted, the details of the procedures and tools to be used for the correct management of the verification and control process. The verification and control procedures described in the SiGeCo must be consistent with the Community and national guidelines applicable to the PNRR and any additional guidance documents on the subject that will be issued by the Central PNRR Service.

## 5. INFORMATION AND ADVERTISING

### 5.1 Milestone and target achievement data transmission

To this end, each **Central Administration holding PNRR interventions** must formally send to the Central Service for PNRR <sup>9</sup>the **documentation certifying the achievement of milestones** and targets of their respective competence, accompanied by the following certificates.

**MEF** circular of 14 December 2021, n. **31** , has therefore provided that by 23 December 2021 each central administration holding PNRR interventions is required to formally send, in the manner described in the circular, to the Ministry of Economy to the Central Service for PNRR the documentation certifying the achievement of milestones and PNRR target of respective competence, accompanied by the following certificates:

- an overall management declaration (Annex 1 of the circular);
- a control check-list (Annex 2 of the circular) based on a single milestone / target.

These documents and certificates are necessary so that the Central Service for the PNRR can submit the request for payment to the EC for the reimbursement of the first installment of the PNRR contribution.

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<sup>9</sup>In application of art. 24 of the EU Regulation no. 2021/241, the **Central Service for the PNRR** , pursuant to art. 6 of the Decree-Law of May 31, 2021, n. 77, has the task of **transmitting**, following the **achievement of milestones and targets** agreed with the European Union within the PNRR, the payment requests for obtaining the related financial contributions.



Specifically, Annex 1 provides for the **declaration** that the data transmitted are correct, complete, accurate and reliable and accompanied by the relevant supporting documentation and that the administration has activated an effective monitoring and control system on the implementation of the PNRR it provides. the necessary guarantees of compliance with the applicable rules, in particular on the prevention of conflicts of interest, the prevention of fraud and corruption, on the prohibition of duplication of financing in accordance with the principle of sound financial management.

Annex 2, on the other hand, by offering a **check-list for the verification of milestones and targets** for the administrations in charge of PNRR interventions, identifies the following check points:

- Has the “Investment / Reform Progress Report” form (hereafter Progress Form) been drawn up based on the format finished by the Central PNRR Service?
- Is the progress sheet complete in all its parts and is it exhaustive in all sections including the analysis, the list of evidence, detailed justifications?
- Is the documentation attached to the progress sheet (list of evidences) sufficient to confirm the satisfactory achievement of the milestone / target including the sub criteria indicated in the description of the measure and in the description of the milestone or target in the CID?
- Is the documentation attached to the progress sheet (list of evidences) sufficient to confirm the satisfactory achievement of the milestone / target including the sub criteria indicated in the description of the measure and in the description of the milestone or target in the CID?

- Does the documentation attached to the Progress Sheet (list of evidences) comprehensively include what is indicated in the *operational arrangements verification mechanism* ?
- The detailed justifications given in the Progress Sheet are exhaustive as regards the satisfactory achievement of all the sub-criteria indicated in the descriptive part of the measure and in the "Description of each milestone and objective" column of the milestone or target in the CID and contain information that may actually lead to the success of subsequent milestones and targets? Are any citations of the evidence illustrated and / or reported?
- Are the milestone / target values achieved in line with the timing dictated by the time schedule provided by the CID?
- Have the data and evidential documentation (including, where applicable, that referring to DNSH and tagging) to support the satisfactory achievement of the milestone / target been correctly entered in the ReGis information system?

## 5.2 Italy portal tomorrow

As part of the coordination and monitoring functions on the implementation of the National Recovery and Resilience Plan, the Ministry of Economy and Finance - Department of State General Accounting, in agreement with the Presidency of the Council of Ministers, has activated the portal **Italy Domani** , <https://italiadomani.gov.it/it/home.html> through which, among other things, the information, communication and advertising obligations provided for by European legislation are followed.

From October 29th there is **a section dedicated to public tenders and notices** and other investment activation procedures, issued by the central administrations in charge of the

interventions for the selection of projects to be financed through the PNRR and / or the identification of beneficiaries and implementing bodies. With the MEF circular of 29 October 2021, n. 25, the central administrations in charge of the interventions were invited to send to the Department of General Accounting, at the e-mail address [pubblicazionebandi.pnrr@mef.gov.it](mailto:pubblicazionebandi.pnrr@mef.gov.it), of the State the information regarding: - tenders / notices already issued on the date today, soon to be issued and scheduled by 2022 (with a more minimal subset of information), using form A attached to the circular, which can also be downloaded in the Documents section of the Italy portal tomorrow at [https://italiadomani.gov.it/ it / documents-pnrr.html](https://italiadomani.gov.it/it/documents-pnrr.html).

### 5.3 Graphic identity

The art. 34 of Regulation (EU) 2021/241 establishes the need to guarantee **adequate visibility** to the results of investments and to the funding of the European Union for the support offered .

To follow up on this obligation, the responsible administrations and the implementing bodies involved in various capacities in the process of implementing the PNRR and related projects must:

- correctly and prominently display the EU emblem in all project-level communication activities with an appropriate funding statement that reads “ **Funded by the European Union - NextGenerationEU** ”;
- insertion of specific reference to the fact that the notice is funded by the PNRR, including the **reference to the Component Mission and investment or sub-investment** ;

- when shown in association with another logo, the European Union emblem (see FOCUS) must be shown with at least the same prominence and visibility as the other logos. The emblem must remain distinct and separate and cannot be changed by adding other visual signs, trademarks or texts;
- Apart from the emblem, no other visual identity or logo can be used to highlight EU support;

The emblem download is available on the EU website:

[https://ec.europa.eu/regional\\_policy/it/information/logos\\_downloadcenter/](https://ec.europa.eu/regional_policy/it/information/logos_downloadcenter/)

## 6. FINANCIAL AND ACCOUNTING MANAGEMENT

### 6.1 NGUE revolving fund and request for payment to the EU Commission

The law of 30 December 2020, n. 178, containing the State budget for the financial year 2021 and the multi-year budget for the three-year period 2021-2023, in Art. 1 paragraph 1037 established, for the implementation of the Next Generation EU program, at the MEF, **the Revolving Fund for the implementation of the Next Generation Italy** , as an advance fund with respect to contributions from the European Union.

These European contributions are subsequently granted, in implementation of the provisions of Regulation (EU) 2021/241, by the European Commission on the basis of the six-monthly request for payment of the share of the contribution to be paid by the European Union by the Central Service for PNRR, accompanied by the situation on the achievement

of the relative targets and milestones, as well as the certification provided for in annex III of the financing agreement signed with the EU.

For the purposes of submitting the payment request, the administrations in charge of the intervention submit to the Central Service for the PNRR a certificate containing the following elements:

- the achievement of the targets and milestones for the interventions of
- competence, established for the reporting date expiring,
- providing the related documentation;
- the state of financial execution of the interventions of
- competence, with separate evidence of the expenditure incurred for
- interventions assigned a positive climate marker in
- based on the methodology of the RRF regulation, as it contributes
- climate change objectives;
- a duly signed management declaration;
- a summary of the results of the checks carried out by the party
- the administration in charge of the intervention, including points
- identified weaknesses and any corrective actions taken.

At the same time, the administrations present a declaration certifying compliance with the conditions related to the DNSH principle (Do No Significant Harm) provided for by art. 17 of the "Taxonomy for sustainable finance" system (EU regulation 2020/852), as declared by the same in the evaluation forms sent to the European Commission as an integral part of the NRP.

The administrations take every necessary initiative to ensure compliance with the reporting deadlines in order to allow the submission of payment requests to the Union European Union according to the indicative timetable established in the Operational Agreement.

In the event of delays encountered during implementation, the administrations in charge of the interventions promptly communicate to the Central Service for PNRR the data relating to:

- the temporal / or quantitative deviations;
- the consequences of the discrepancies identified;
- the identification of the causes of the deviations;
- the corrective actions taken.

## **6.2 Financial management**

The MEF decree of 11 October 2021, published in the Official Journal on 23 November 2021, regarding the procedures for the financial management of the resources envisaged under the PNRR, established a more detailed discipline regarding the financial management of resources.

It is envisaged that the resources of the Revolving Fund for the implementation of the Next Generation EU - Italy initiative, as well as the resources of the Development and Cohesion Fund destined for PNRR interventions, are paid, separately for the part relating to contributions to fund lost or loans, on the two following non-interest bearing current accounts opened at the central State Treasury called:

- "Ministry of Economy and Finance - Implementation of the Next Generation EU-Italy - Non-repayable grants" (n. 25091)
- «Ministry of Economy and Finance - Implementation of the Next Generation EU-Italy - Contributions by way of loan» (n. 25092).

The management of these accounts is entrusted to the Department of State General Accounting - Central Service for the PNRR. The Central Service for the PNRR **makes available the resources** of the accounts assigned **to each intervention of the PNRR** , up to the amount of the relative total expenditure, **on the basis of the requests presented by the respective central administrations, certifying the financial progress and the degree of achievement of the related targets and milestones in line with the data resulting from the Regis IT system** (pursuant to Article 1, paragraph 1043 of Law No. 178 of 30 December 2020).

The Central Service for the PNRR shall make the resources available in the following ways:

- advance (up to a maximum of 10 percent of the cost of the single intervention or higher in exceptional cases) <sup>10</sup>;
- one or more intermediate installments (up to 90 percent of the cost of the intervention) <sup>11</sup>;
- a balance of 10 per cent of the cost of the intervention <sup>12</sup>.

Resources are transferred:

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<sup>10</sup>For the purposes of disbursement of the advance, the administration responsible for the intervention must certify the start of operations of the intervention itself, or the start of the preparatory procedures for the operational phase.

<sup>11</sup>On the basis of the payment requests presented by the central administrations, by way of reimbursement of the expenses actually incurred by the final beneficiaries as resulting from the IT system referred to in art. 1, paragraph 1043 of the law of 30 December 2020, n. 178.

<sup>12</sup>On the basis of the presentation of the final payment request certifying the conclusion of the intervention or the implementation of the reform, as well as the achievement of the relative targets and milestones.

- directly to the administrations / responsible bodies on the recommendation of the managing administrations ( **directed interventions** );

or

- to the **Administrations holding** interventions on specific special **accounts** to be opened at the State treasury in the name of the same Administrations ( **interventions owned by the owner** ).

In both cases, the administrations in charge of interventions, using the functions of the IT system to support financial management activated by the Central Service for the PNRR, directly arrange both the payments in favor of the final recipients of the resources and the transfers in favor of the other administrations. / bodies responsible for the implementation of individual projects.

In the case of transfers in favor of other administrations / bodies responsible for the implementation of individual projects, the owner administrations can transfer the resources in favor of other administrations / responsible bodies / investee companies responsible for the implementation of individual projects:

- on the respective single Treasury accounts (for entities subject to law no. 720 of 29 October 1984 (including regions, provinces, municipalities, metropolitan cities, etc.);
- on special accounts to be opened at the State Treasury (for state administrations);
- on the respective bank / postal current accounts (for subjects not holders of Treasury accounts).

The resources transferred to territorial entities and their entities and instrumental bodies can be:



- used in derogation of the limits provided for by art. 1, paragraphs 897 and 898, of law no. 145;
- ascertained on the basis of the allotment or assignment resolutions, without having to wait for the commitment of the granting administration (the assessments are attributed to the exercise of due date indicated in the allotment or assignment resolution);

For PNRR Projects implemented by local authorities, local authorities light up specific chapters within the executive management plan or the financial management budget in order to ensure the identification of income and expenses relating to the specific financing.

The art. 9, cc. 6 and 7, of the DEGREE-LAW 6 November 2021, n. 152, containing Urgent Provisions for the implementation of the National Recovery and Resilience Plan (PNRR), also provide that in order to allow the timely start and execution of PNRR projects financed under State budget spending authorizations, the Ministry of 'economy and finance, as part of the availability of the central treasury current account «Ministry of Economy and Finance - Implementation of the Next Generation EU-Italy - Non-repayable contributions», as per art. 1, paragraph 1038, of the law of 30 December 2020, n. 178, can arrange advances to be allocated to the implementing bodies of the projects, including local authorities, on the basis of justified requests submitted by the central administrations in charge of the PNRR interventions. For the implementing bodies, the advances referred to in this paragraph constitute transfers of resources for the timely implementation of PNRR interventions. The resources disbursed pursuant to paragraph 6

are promptly reintegrated to the aforementioned treasury current account, by the same administrations in charge of the interventions, out of the relevant budget allocations.

The central service for the PNRR handles the operations of management of the resources flowing into the treasury current accounts through specific functions of the IT system to support the financial management of the Next Generation EU Fund.

Within the system, the individual interventions are recorded, with the relative financial endowment, to which the operations for advance, interim payment and balance carried out by the Central Service for the PNRR are attributed, separately for the share of non-repayable contributions and for the share of loan contributions, as well as payments or transfers made by administrations.

The information system allows the management of resources by the administrations which, through specifically profiled users, will be able to carry out the financial management operations of their respective competence. Financial management data at the level of each intervention are available in order to support analysis, monitoring and reporting.

The resources allocated in favor of interventions having the nature of tax credits or which in any case involve lower revenues for the State budget are assigned by the Central Service for the PNRR in favor of the single intervention on the basis of the indications provided by the administrations concerned and consequently recorded in the accounting system of the Central Service for the PNRR. The resources earmarked for interventions involving the recruitment of authorized personnel in favor of the ministries are entered in specific chapters of the estimates of the expenditure of the ministries concerned.

The administrations responsible for the individual PNRR interventions take steps to take every initiative aimed at preventing irregularities, ensuring the correct use of resources and achievement of targets and milestones. The administrations responsible for the individual interventions shall remove any irregularities detected in the implementation phase of the intervention, or as a result of audits, likely to compromise intermediate targets and milestones and related EU reimbursement. In the event of non-regularity and failure to achieve the targets and milestones with a direct impact on the reimbursement of expenses by the European Commission, the administration may be called upon to return the amounts received.

The interventions carried out under the ownership of central administrations are subject to preventive control by the Court of Auditors for what concerns passive contracts, agreements, decrees and other measures concerning interventions owned by central administrations, co-financed in whole or in part with resources of the EU. The interventions carried out "under control", the administrative and accounting controls provided for by the respective regulations of the competent administrations are applied.

Pursuant to the MEF decree of 11 October 2021 , the treasury current accounts described above have autonomous administration and constitute off-balance sheet management. In the case of resource management through specific special accounts to be opened at the State Treasury, the relevant reporting is carried out by the individual administrations holding them, in accordance with the provisions of current legislation.

With the circular MEF 33 of 31 December 2021, a clarification note was issued on the circular of 14 October 2021, n. 21 - Transmission of the Technical Instructions for the selection of PNRR projects - regarding the additionality of complementary funding and the obligation of absence of the so-called double funding.

Specifically, the need emerged to provide specific clarifications in relation to the concepts of double financing and accumulation of subsidy measures, in order to avoid doubts and uncertainties in the implementation of the interventions envisaged within the PNRR.

In fact, the two notions mentioned above refer to two distinct and non-overlapping principles. In particular, the **prohibition on double financing**, expressly provided for by European legislation, requires that the same cost of an intervention cannot be reimbursed twice from public sources of financing, even of a different nature. A general principle of sound financial management applicable to the European Union budget, but valid as a general rule also for the internal legal system.

The concept of **cumulation**, on the other hand, refers to the possibility of establishing a synergy between different forms of public support for an intervention, which are thus "cumulated" to cover different portions of a project / investment. This case is envisaged and permitted in the PNRR by art. 9 of Reg. (EU) 2021/241, which states: "The support provided under the device for recovery and resilience (RRF) is in addition to the support provided under other Union programs and instruments".

### 6.3 Do No Significant Harm (DNSH)

The **EU Regulation 241/2021** establishes in art. 18 that all the measures of the PNRR, both in the reform and investment component, must satisfy **the principle of “not causing significant damage to environmental objectives”** . This constraint translates into an assessment of compliance of the interventions with the so-called “ **Do No Significant Harm” (DNSH) principle** , with reference to the taxonomy system of eco-sustainable activities, pursuant to art. 17 of Regulation (EU) 2020.

During the preparation of the PNRR, the administrations in charge of the measures carried out a self-assessment, submitted to the approval of the European Commission, for each of the six environmental objectives of the DNSH, declaring whether:

- the relevant investment or reform had no or negligible impact on the objective;
- supported the objective with a coefficient of 100%, according to Annex VI of the RRF Regulation, which reports the calculation coefficient of support for environmental objectives by type of intervention;
- contributed “substantially” to the environmental objective;
- the measure required an overall DNSH assessment, providing a substantial assessment of compliance with the DNSH principle and identifying the type of evidence to support the analysis.

The commitments made in the self-assessment phase must be translated into precise warnings and monitored from the first programming actions of the measure until the completion of the interventions. For example, it is appropriate to specify the essential elements necessary for the fulfillment of the DNSH in the financing decrees and in the specific technical tender documents, possibly providing for automatic administrative

mechanisms that involve the suspension of payments and the initiation of the procedure in the event of non-compliance with the DNSH.

Likewise, once the tenders have been activated, it will be useful for the design guidance document to provide technical indications for the design application of the prescriptions aimed at complying with the DNSH, while the design, specifications and disciplinary documents should contain specific indications aimed at complying with the DNSH. to respect the principle so that it is possible to indicate also in the progress of the work a detailed description on the fulfillment of the conditions imposed by the respect of the principle. In fact, during the implementation phase of the PNRR, the Administration that owns the measure will have to demonstrate whether it has actually been implemented without causing significant damage to the environmental objectives. In some cases, this demonstration may take place during the monitoring and reporting of goals and objectives (milestones and targets) and, in other cases, during the verification and control of expenditure.

If compliance with the DNSH principle is provided for in the Annex to the Executive Decision of the Ecofin Council (Council Implementing Decision - CID) as a necessary requirement for the achievement of milestones and targets, it must be tested by the Administration in charge at the time. the reporting of the same. Otherwise, the competent Administration must take care to keep the relative documentation for the purposes of a possible audit.

In order to assist the Administrations in charge of measures and the Actors of the interventions in the process of guiding and collecting information and verification to ensure compliance with the principle of not causing significant damage to the environment, also having consulted the Ministry for the ecological transition, developed the **operational guide**

for compliance with the aforementioned principle, attached to the **MEF circular no.32 of 30 December 2021** , which provides information on the taxonomic requirements, on the corresponding legislation and on the elements useful for documenting compliance with these requirements. Specifically, the operational guide consists of:

- a mapping of the PNRR measures, which has the function of associating the sectors of activity that could be carried out for the implementation of the interventions to each measure;
- of the technical data sheets relating to each sector of activity (e.g. construction of new buildings, photovoltaic, cycle paths), whose function is to contextualise the guiding principles of DNSH for the sector and provide the constraints to guarantee the DNSH principle, as well as the national and European regulatory references and examples of verification elements;
- verification and control checklist for each business sector, which summarizes in a very concise way the main verification elements required in the corresponding technical data sheet.

In most cases, the national legislation of reference is already compliant with the DNSH principles and suitable environmental certifications are provided for in the national legislation. In the event that the DNSH imposes additional requirements, they are highlighted in the technical sheets that make up the guide

#### **6.4 Territorial conditionality**

The PNRR has planned to reserve **40% of the territorialisable resources for the eight regions of the South**. In sede di conversione in legge del decreto governance è stato pertanto disposto che le Amministrazioni centrali titolari degli interventi previsti nel PNRR debbano assicurare in sede di definizione delle procedure di attuazione che almeno questa

quota delle risorse allocabili territorialmente – anche attraverso bandi e indipendentemente dalla fonte finanziaria di provenienza – sia destinato al Mezzogiorno.

The art. 2 paragraph 6-bis of the governance decree states "The Department for cohesion policies is entrusted with the task of verifying the achievement of this quota and, where necessary, of submitting any cases of deviation to the control room, which adopts the necessary measures corrective measures and proposes any compensatory measures ".

## 7. STAFF AND TECHNICAL ASSISTANCE

### 7.1 Staff

The costs relating to the performance of the ordinary functions of the internal administrative structures of the Administrations holding interventions to which tasks connected with **activation are entrusted, monitoring , reporting and control** of the PNRR interventions must be charged to the budgets of the individual administrations.

Consequently, **the reporting by the PNRR of a portion of personnel costs is never allowed** , even if hired on a fixed-term basis, **for the performance of ordinary activities, nor for the strengthening of administrative structures, even if connected with projects financed by the PNRR. .**

Unlike the costs for carrying out the aforementioned activities, **the costs related to the activities, also carried out by external experts, specifically intended to carry out**



**individual projects, are to be considered eligible for funding from the PNRR resources.**

Specifically, paragraph 1 of art. 1 of the decree-law n. 80 of 2021, provides that the administrations in charge of the interventions provided for in the PNRR can only charge the PNRR for the costs for the recruitment of personnel (including external consultants) specifically intended to carry out the projects they have direct ownership of implementation within the limits of amounts that will be foreseen by the corresponding cost items of the economic framework of the project. With respect to the expenses foreseen in the economic framework, the admissibility of further personnel expenses to be borne by the PNRR is subject to prior verification by the central Administration responsible for the intervention referred to in art. 8, paragraph 1, of the governance decree, in agreement with the Department of State General Accounting - Central PNRR Service. The aforementioned recruitment is carried out in derogation of the spending limits referred to in art. 9, paragraph 28, of the decree-law 31 May 2010, n. 78 and to the staffing of the administrations concerned.

In compliance with the provisions of paragraph 1 of art. 1 of the decree-law n. 80 of 2021, the **MEF circular of 18 January 2022 n. 4** indicates to the Administrations in charge of the individual interventions the methods, conditions and criteria on the basis of which they can allocate in the relative economic framework the costs for personnel to be reported to be borne by the PNRR for activities specifically intended to carry out the individual projects.

Pursuant to the circular, the costs referring to activities, also carried out by external experts, specifically intended to carry out individual projects such as **design assignments , works**

**management services , architecture and engineering services , etc.** are to be considered **eligible** .

In any case, for each individual project, these expenses must fall within the maximum limits envisaged, for the entire duration of the project, for the four financial bands of the project as shown in the following table.

*Valori in Euro*

<b>Fascia</b>	<b>Percentuale</b>	<b>Fascia finanziaria di progetto (costo totale ammesso a finanziamento)</b>	<b>Massimale costo personale da imputare al progetto</b>
A	10	Fino a 5.000.000	250.000
B	5	da 5.000.001 fino a 15.000.000	600.000
C	4	da 15.000.001 a 50.000.000	1.500.000
D	3	da 50.000.001	3.000.000

## **7.2 Technical assistance**

The art. 9, paragraph 2, of the governance decree , provides that in order to ensure the effective and timely implementation of the PNRR interventions, the Central Administrations, the Regions, the Autonomous Provinces of Trento and Bolzano and the local authorities, may avail themselves of the **support technical-operational of companies with predominantly public participation and of supervised entities** .

In addition, art. 10, paragraph 1, of the same governance decree, establishes that **in order to support the definition and launch of the award procedures and accelerate the implementation of public investments, in particular those envisaged by the PNRR and by the national and Union planning cycles European Union 2014-2020 and 2021-2027,**

**the administrations concerned, through specific agreements, can make use of the technical-operational support of in-house companies.** Paragraph 2 provides that "the technical-specialist support activity also covers the **phases of definition, implementation, monitoring and evaluation of the interventions and includes actions to strengthen the administrative capacity (...)**". Paragraph 5: "The Ministry of Economy and Finance defines, for state-owned in-house companies, **the minimum contents of the agreements (...). The Administrations provide for the related charges within the resources available under current legislation** . Where admissible, these charges can be charged to the resources foreseen for the implementation of the PNRR interventions, or rather the resources for technical assistance foreseen in the European Union programs 2021/2027 (...).

In order to implement the provisions and ensure the effective and timely implementation of the interventions of the PNRR and the Complementary National Plan (PNC), as disclosed in the MEF circular of 24 January 2022 n.6, the Department of General Accounting of the State (RGS) has entered into specific agreements with **Cassa Depositi e Prestiti SpA (CdP )**, **Invitalia SpA**, **Sogei SpA** . and **Studiare Sviluppo Srl**

Considering that article 242 paragraph 7, of the decree-law of 19 May 2020, n. 34 (converted, with modifications, by Law 77/2020) and modified by the decree-law 6 November 2021, n. 152 (converted, with amendments by Law 233/2021) establishes that the expiry date of the complementary operational programs relating to the 2014/2020 Community programming is set at 31 December 2026 and that the resources of the complementary operational programs can also be used for technical and operational support for the implementation of the National Recovery and Resilience Plan (PNRR); the MEF circular of 24 January 2022 n. 6 provides that the financial coverage of the costs for the

aforementioned technical assistance activities covered by the outlined conventions, which, it should be remembered, does not constitute an eligible cost under the PNRR, be borne by the Ministry of Economy and Finance, valid on the resources of **the Complementary Operational Program (POC)** owned by RGS, on the basis of the reports presented by the individual companies and validated by the beneficiary administration, according to the operating procedures that will be defined in a specific annual Plan of Activities for each of the aforementioned companies.

## 8. COMPLEMENTARY PLAN - DECREE-LAW 59/2021

### 8.1 General description

With the decree-law 59/2021, the **National Plan for complementary investments (PNC)** is approved, with a total of **30,622.46 million euros for the years from 2021 to 2026** . In the same decree-law 59/2021, the **allocation** of resources to the administrations in charge of the interventions is provided for, on specific forecast chapters of each Ministry.

The financial endowment of the PNC, authorized for the years from 2021 to 2016, as it consists of **national resources** , would allow - with the possible management of accounting and payment commitments, based on the ordinary budget rules, even in years after 2026 - the implementation of the interventions subject to funding within a **longer time horizon** than that envisaged for the interventions contemplated in the PNRR, which, according to the relevant European standard, must be completed by 31 August 2026.

## 8.2 Methods of implementation of the PNC

In **paragraphs 6 and 7 of art. 1** of the decree-law 59/2021 there are the provisions relating to the **implementation** of the investments envisaged by the **PNC** . In particular, in paragraph 6 it is established that, ai interventions included in the PNC, the same **simplification and acceleration procedures** , as well as the measures of **transparency and awareness of the progress** , established for the PNRR, are applied to the extent that they are compatible.

In the same art. 14 of the Governance dl, in fact , **the extension of the PNRR discipline to PNC investments is envisaged.**

## 8.3 PNC monitoring

The **decree of 15 July 2021 issued by the Ministry of Economy and Finance** identifies the initial, intermediate and final objectives determined for each program, intervention and project of the complementary Plan, as well as the related monitoring methods.

The decree reports, in annex, the **cards** , divided by competent Administration , in which the initial, intermediate and final objectives of the programs and interventions of the Plan are identified, and information relating to the proposing administration, complementarity with the PNRR, the implementing subjects and the procedures for implementing the interventions.

Articles **5 and 6 of the Ministerial Decree of the MEF 15 July 2021** indicate the **methods of monitoring** the interventions of the Plan.

#### 8.4 PNRR Regulations Applicable to the PNC

In general, it should be noted that the **decree-law of 6 May 2021, n. 59**, which established the “ **National Plan for investments complementary to the National Recovery and Resilience Plan** ”, known as PNC, provides in art. 1, paragraph 6, that the **simplification and acceleration procedures, the transparency and awareness measures** of the state of progress established for the National Recovery and Resilience Plan, hereinafter referred to as PNRR , apply to the interventions included in the PNC .

To this end, the governance decree, which defines the national regulatory framework aimed at simplifying and facilitating the achievement of the goals and objectives established by the PNRR and PNC, in art. 14, entitled extension of the PNRR discipline to the complementary plan, has provided, in paragraph 1, that **the measures<sup>13</sup> and the acceleration and simplification procedures** for the effective and timely implementation of the interventions referred to in the aforementioned governance decree , including those relating to the strengthening of the administrative capacity of the administrations and contracting authorities as well as the mechanism for overcoming dissent and substitute powers , **they also apply to the investments contained in the PNC** (in any case, the application of the provisions of the governance decree to the interventions referred to in the aforementioned art.1 of the decree-law n.59 of 2021, co-financed by the PNRR, remains valid).

On the contrary, the provisions of Regulation (EU) 2021/241, Regulation that establishes the Resilience and resilience device, are not directly applicable to the PNC because the program is exclusively of a national nature.

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<sup>13</sup> Article 1 paragraph 6 of Law Decree 59/2021 uses the term "measures" differently, referring to the transparency and knowledge of the progress, unlike Article 14 of the governance decree.



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## 10. SOURCES

The information contained in this report is extrapolated from public documents of the European Union and the Italian Government, available and consultable on the [Italia Domani portal](#).

Below is a TABLE containing national legislative acts of value cited in the report.

Date	Act	Title	Link
December 30, 2020	Law 178/2020	State budget for the financial year 2021 and multi-year budget for the three-year period 2021-2023	<a href="#">Link</a>
July 29, 2021	Law 108/2021	Governance PNRR ( conversion of decree-law 77/2021 )	<a href="#">Link</a>
August 6, 2021	Law 113/2021	Strengthening of administrative capacity for PNRR implementation ( conversion of decree-law 80/2021 )	<a href="#">Link</a>
October 4, 2021	Decree-law	Organization of the Mission Unit relating to the PNRR interventions assigned to the responsibility of the	<a href="#">Link</a>



		Minister for Public Administration	
11 October 2021	Circular MEF	Technical Instructions for Personnel Selection	<a href="#">Link</a>
October 14, 2021	Public Function Decree 14/2021	Procedures for establishing lists of professionals and personnel with a high degree of specialization in PNRR	<a href="#">Link</a>
November 6, 2021	Decree-law 152/2021	Urgent provisions for the implementation of the National Recovery and Resilience Plan (PNRR)	<a href="#">Link</a>
11 October 2021	MEF Decree	Procedures for the financial management of the resources envisaged in the PNRR area	<a href="#">Link</a>
December 14, 2021	MEF circular 31	Mode of transmission of declarations of	<a href="#">Link</a>

		achievement of milestones and targets	
December 30, 2021	MEF Circular 32	Additional complementary financing and obligation of absence of the so-called double financing	<a href="#">Link</a>
December 31, 2021	MEF Circular 33	Respect for the principle of not causing significant damage to the environment.	<a href="#">Link</a>
January 18, 2022	MEF Circular 4	Implementation indications on personnel costs	<a href="#">Link</a>
January 24, 2022	MEF Circular 6	Containing instructions on technical assistance services	<a href="#">Link</a>
February 10, 2022	MEF Circular 9	Technical instructions for the preparation of	<a href="#">Link</a>



		management and control systems	
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