



## REGIONE PUGLIA

COUNCIL FOR TOURISM AND CULTURE - MANAGEMENT AND VALORIZATION OF CULTURAL HERITAGES

DEPARTMENT OF TOURISM, ECONOMY OF CULTURE AND VALORIZATION OF TERRITORY

CULTURAL ECONOMY SECTOR

PRIORITY AXES III  
COMPETITIVENESS OF SMALL AND MEDIUM ENTERPRISESACTION 3.4  
Support actions for culture, tourism, creative and entertainment industry enterprises

## APULIA FILM FUND 2018/2020



PROCEDURAL GUIDELINE REGULATING THE RELATIONSHIP BETWEEN THE REGIONE PUGLIA AND

FOR THE REALIZATION OF THE AUDIOVISUAL PROJECT

"\_\_\_\_\_"

CUP (Single Project Code) \_\_\_\_\_

10. Give written notice to the Procedure Manager within 10 days of the occurrence of one of the following hypotheses:
  - a. Liquidation of the company, transfer of the business activity
  - b. Declaration of bankruptcy, compulsory liquidation, composition with creditors, or the start of the procedure for the declaration of one of the aforementioned situations
  - c. Sentence of a final judgment or issue of a penal decree that has become irrevocable or the pronouncement of judgement applying the penalty upon request pursuant to art. 444 of the Criminal Procedure Code, for serious crimes against the State or the European Community that affect professional morality and in particular, pursuant to art. 45 of EC Directive No. 18/2004, for participation in a criminal organization, for corruption, for financial fraud against the European Community, for laundering of proceeds from illegal activities
11. Adopt a separate accounting system or adequate accounting code in the management of all transactions related to the financed audiovisual project (e.g. accounting code associated to the project)
12. Make themselves available for 5 years after the date of completion of the investment, to any request for checks, information, data, documents, statements or declarations, to be eventually issued even by suppliers
13. Keep and make available the documentation related to the project financed for 5 years after the date of completion of the investment
14. Respect the procedures and terms of reporting
15. Respect the start and end dates of filming, as indicated during the submission of the subsidy application, except for sending timely communications to the Regione
16. Communicate via e-mail to [ufficioproduzioni@apuliamfilmcommission.it](mailto:ufficioproduzioni@apuliamfilmcommission.it), and during filming, any updates regarding:
  - a. The complete project plan, clearly highlighting working days in Apulia
  - b. The complete list of the cast and crew, clearly highlighting the personnel registered with the Production Guide (excluding extras and trainees)
  - c. The complete list of suppliers, clearly highlighting those with tax residence in Apulia
  - d. The complete list of locations, clearly highlighting Apulian locations
17. Communicate the production agenda daily to the e-mail address: [ufficioproduzioni@apuliamfilmcommission.it](mailto:ufficioproduzioni@apuliamfilmcommission.it)
18. Send scene photos weekly during shooting to the e-mail address: [ufficioproduzioni@apuliamfilmcommission.it](mailto:ufficioproduzioni@apuliamfilmcommission.it)
19. Organise, in Apulia, a special press conference with the participation of national and international newspapers with the presence of the director and / or the main actors and representatives of the Regione Puglia and the Apulia Film Commission Foundation, before the start or during filming, with the exception of a project pertaining to the DOC and SHORT categories
20. Allow, at any time, the presence of a delegate of the Apulia Film Commission Foundation during shooting
21. Allow, for documentation purposes only, photos or filming by a delegate of the Apulia Film Commission Foundation during shooting
22. Communicate via e-mail to [ufficioproduzioni@apuliamfilmcommission.it](mailto:ufficioproduzioni@apuliamfilmcommission.it), before the end of shooting, if available:
  - a. The post-production plan
  - b. The complete list of the post-production crew, clearly highlighting the personnel registered with the Production Guide (excluding extras and trainees)
  - c. The complete cast list (e.g. dubbing actors), clearly highlighting personnel registered with the Production Guide
23. Affix the logos requested in the opening credits or, alternatively, as the first credit of the end credits and on all the informative, advertising and promotional documents of the project, pursuant to Annex XII of EU Regulation No. 1303/2013 and art. 4 of EU Regulation No. 821/2014, the words: "con il contributo di [LOGO Regione Puglia] [LOGO Unione Europea] [LOGO POR Puglia FESR-FSE 2014/2020] [LOGO Fondazione Apulia Film Commission]" ("with the contribution of [Regione Puglia LOGO] [European Union LOGO] [Rop Puglia ERDF-ESF 2014/2020]

ART. 1  
(Generalities)

1. The relationship between the Regione Puglia (from hereon referred to as "Regione") and \_\_\_\_\_ (from hereon referred to as "Beneficiary") is regulated by this Procedural Guideline pursuant to what is outlined in the following articles, as well as the Apulia Film Fund 2018/2020 Public Notice (from hereon referred to as "Notice").
2. The Beneficiary is responsible for the realization of the audiovisual project called "\_\_\_\_\_" directed by \_\_\_\_\_ as per Executive Resolution No. \_\_\_ of \_\_\_\_\_ financed with Euro \_\_\_\_\_.
3. The amount of the funding approved at the time of granting the subsidy is determined with reference to the relative expenses considered to be reimbursable during the assessment of the project and:
  - a. Constitutes the maximum amount that can be granted to the Beneficiary
  - b. Any increases do not in any case lead to an increase in the amount of the subsidy granted
  - c. May be reduced following an analysis of the expense report and verification of reimbursable expenses, as regulated in the following articles.

## ART. 2

## (First obligations of the Beneficiary)

1. The Beneficiary must send the Procedural Guideline digitally signed by its legal representative within 10 days of the date of its receipt to the CEM address [apuliamfilmfund@pec.rupar.puglia.it](mailto:apuliamfilmfund@pec.rupar.puglia.it).
2. The Beneficiary must, during the provisional allotment of the subsidy pursuant to art. 8 paragraph 12 of the Notice, activate a user profile on the MIRWEB electronic information monitoring system (via the URL: [mirweb.regione.puglia.it](http://mirweb.regione.puglia.it)) and constantly update its financial, physical and procedural data.
3. In the event that, at the expiration of the term referred to in paragraph 1 above, the Beneficiary fails to fulfill the relevant obligation, the Region shall forfeit the Beneficiary from the subsidy, unless the Beneficiary communicates a justifiable delay by the same deadline referred to in paragraph 1.

## ART. 3

## (Obligations of the Beneficiary)

The Beneficiary must:

1. Send the Procedural Guideline signed by the legal representative of the Beneficiary within 10 days of its receipt
2. Respect the prohibition of double financing of activities, or the prohibition of cumulation of the intensity of aid for a percentage above the limit set in the rules referred to in the Notice
3. Comply with the procedures and deadlines for the reporting of expenses and the timetable as defined in art. 5 "Reporting methods" and art. 13 "Duration of the Procedural Guideline"
4. Comply with European, national and regional legislation regarding the eligibility of expenses
5. Register and update the data referring to the financed project in the regional and/or national informative system indicated and comply with the monitoring procedures foreseen for the project
6. Accept the inclusion of the allocated funding in the list of operations published pursuant to art. 115 par. 2 of EU Regulation No. 1303/2013
7. Apply to personnel or, in the case of cooperatives, worker members, whatever the legal status of the employment relationship, national collective contracts and territorial agreements of the sector they belong to, stipulated by trade unions and associations of employers that are comparatively more representative at the national level
8. Be in compliance with social security and insurance obligations throughout the period of the relationship with the Regione, i.e. from the date of submission of the application to the date of disbursement and payment of the subsidy
9. Respect Law No. 136 of 13 August 2010 "Extraordinary plan against the mafia, as well as delegation to the Government on Anti-Mafia Legislation" (G.U. No. 196 of 23 August 2010)

[Apulia Film Commission Foundation LOGO]", by sending to the Regione Puglia and the Apulia Film Foundation Commission the preview of the opening credits of the film in ".jpg" or ".pdf" format before proceeding with the finalization or duplication of the final work, under penalty of revocation of the subsidy

24. Grant the Regione and the Apulia Film Commission Foundation the right to free use on any channel excerpts relating to the film project (also mounted with other extracts from other film works), scene and behind the scenes photos, exclusively for institutional aims and institutional promotion of the Regione, the Apulia Film Commission Foundation and its Members
25. Allow the publication of the material referred to in the previous point, pursuant to art. 70 of Law No. 633/1941, on the [pugliadigitallibrary.it](http://pugliadigitallibrary.it) site with CC BY-SA license
26. Deliver to the Region, the Mediateca Regionale Pugliese and the Apulia Film Commission Foundation, at no additional charge, 3 Blu-ray Disc copies of the project and behind the scenes (and / or promotional specials) by \_\_\_\_\_
27. Provide at least one public screening of the project in the area of Apulia where most of the shooting took place, with the presence of the mayor of the municipality (or its delegate), a representative of the Regione and the Apulia Film Foundation Commission
28. Provide for the presence of a representative of the Regione and the Apulia Film Commission at the national or international premiere
29. If the project participates at national or international festivals, provide for the presence of a representative of the Regione and of the Apulia Film Commission Foundation at the press conference to present the film at the festival to which it is registered
30. In the case of a project belonging to the FORMAT category, provide an indication of the location chosen for the filming of the on-screen text or the spoken word of the presenter in the TV program
31. In the case of the renouncement of the subsidy, the Beneficiary is obliged to send the disclaimer via CEM, digitally signed by the legal representative on headed paper of the beneficiary company.

## ART. 4

## (Eligible expenses and reimbursable expenses)

1. Expenses relating to the total production budget of the subsidized audiovisual work, actually incurred and paid by the recipient company, are eligible.
2. Costs incurred in a manner other than that established by European, national and regional legislation regarding the eligibility of expenses are not eligible.
3. Only the production costs of the audiovisual project for the development, pre-production, execution and post-production phases of the audiovisual work are reimbursable. Pre-production costs are integrated into the total budget and taken into account when calculating aid intensity.
4. For the purposes of calculating the aid payable, equal to the partial reimbursement of the costs referred to in Article 4 paragraph 4, the following are considered reimbursable:
  - a. 75% of the net amount of the payroll of fixed-term or permanent personnel with residence in Apulia and the net invoice amount (excluding VAT) of self-employed persons holding a VAT number with residence in Apulia, registered with the Production Guide database of the Apulia Film Commission Foundation (accessible from the URL [pg.apuliamfilmcommission.it](http://pg.apuliamfilmcommission.it)) for all types of projects relating to each category
  - b. 30% of the taxable amount indicated in the invoices of companies supplying goods and services, having tax residence in Apulia, in the case of a project pertaining to the FICTION category
  - c. 50% of the taxable amount indicated in the invoices of companies supplying goods and services, having tax residence in Apulia, in the case of a project pertaining to the DOC category
  - d. 70% of the taxable amount indicated in the invoices of companies supplying goods and services, having tax residence in Apulia, in the case of a project pertaining to the SHORT category
  - e. 50% of the taxable amount indicated in the invoices of companies supplying goods and services, having tax residence in Apulia, in the case of a project pertaining to the ANIMATION category

- f. 30% of the taxable amount indicated in the invoices of companies supplying goods and services, having tax residence in Apulia, in the case of a project pertaining to the **FORMAT** category
5. These amounts are net of any taxes, social, social security and welfare taxes paid by the company and the taxable invoices of suppliers with tax residence in Apulia.
6. The obligation to register with the Production Guide database of the Apulia Film Commission Foundation is waived for minors (at the date of employment), extras and trainees, whose net paycheques are considered reimbursable as long as they reside in Apulia.
7. Reimbursable expenses must be related to the items of expenses listed and any limits established in Annex 1b.
8. Reimbursable expenses must actually be incurred and paid starting from the day following the date of submission of the application for aid.
9. Reimbursable expenses related to above the line costs are reportable according to the following maximum amounts:
- EUR 100,000.00 in the case of projects pertaining to the **FICTION** category
  - EUR 40,000.00 in the case of projects pertaining to the **DOC** category
  - EUR 10,000.00 in the case of projects pertaining to the **SHORT** category
  - EUR 50,000.00 in the case of projects pertaining to the **ANIMATION** category
  - EUR 50,000.00 in the case of projects pertaining to the **FORMAT** category
10. Specialised consultancy services must be carried out by persons holding a VAT number.
11. Purchases of goods or services from suppliers / companies, (including single-owner businesses), are not reimbursable if:
- The suppliers/companies have among their partners, owners or administrators:
    - The administrator, owner or a partner of the Beneficiary
    - A spouse, relative or similar (direct or indirect relation) within the third degree of kinship of the owner/legal representative of the Beneficiary
  - The suppliers/companies find themselves, with regard to the Beneficiary, under the conditions of Civil Code Art. 2359, i.e. they are both participants, of at least 25%, of the shareholdings of the same entity or have the majority of the administrative body composed of the same members
  - The suppliers/companies are connected to the Beneficiary, as defined in Annex I of the General Block Exemption Regulations.
12. The following are not reimbursable:
- Expenses related to the purchase of machinery and equipment
  - Expenses paid in cash
  - Expenses incurred from bank accounts not listed in Annex 2a
  - Expenses related to VAT
  - Expenses related to goods and services not directly functional to the project for which social security taxes are requested
  - Expenses related to short-term/temporary work
  - Expenses related to compensation for workers hired by national collective labour agreements other than those provided for in the audio-visual industry sector
  - Expenses incurred as in-kind contributions
  - Expenses incurred in favour of companies connected to the beneficiary company, as defined in Annex I of the General Block Exemption Regulation
  - Expenses incurred before the date of submission of the application for aid
  - Expenses related to the provision and supply of goods and services by third parties financing the audiovisual work or, in general, third parties who find themselves in situations of co-interest with the company benefiting from the subsidy
  - Expenses related to activities in the sectors excluded from the application of the General Exemption Regulation
  - Passive interest, company compensation (producer's fee) and general expenses
  - Expenses related to motorway tolls or the purchase of travel tickets

- The expenses related to the hire of subcontractors of goods, that is, not the owners of the goods object of the rental
  - Expenses inferior to EUR 100.00, excluding VAT
13. The limit in letter p) of the preceding paragraph shall be waived for expenses related to payroll whose net is lower than EUR 100.00, as in the minimum wage of the national collective bargaining agreement.
14. In the case of presentation of co-production or executive production contracts, the expenses actually incurred by the co-producers of the audiovisual work or by the executive production company are reimbursable, subject to compliance with the obligations of traceability pursuant to art. 13, paragraph 2 letter f) of this Notice.
15. The expenses incurred by the co-producers of the audiovisual project or by the executive production company referred to in the previous paragraph shall be reported within the limits of the amounts indicated in the related contract below.
16. Executive production contracts must be stipulated after the date of submission of the application for subsidization or, if stipulated previously, must contain a condition precedent, which subordinates the irreversibility of the investment of the concession of aid by the Regione, pursuant to Art. 2 paragraph 23 of the General Block Exemption Regulation.
17. The amount of the grant approved at the time of the concession of the subsidy is determined with reference to the expenses that are deemed to be reimbursable; any increase in variation does not in any case determine an increase in the amount of the aid granted.
18. The amount of the aid granted is recalculated when the balance is disbursed, following the verification of the reimbursable expenses actually incurred, reported and recognised.
19. The eligibility of the expenses is in any case subject to compliance with applicable regional, national and EU legislation.

#### ART. 5

##### (Method of reporting expenses)

1. For the recognition of expenses, the Beneficiary must send the following documents via user profile on the MIRWEB electronic information tracking system (mirweb.regione.puglia.it):
- Certificate issued by the legal representative of the Beneficiary, according to Annex 12, resulting that:
    - All regional and national legal requirements have been fulfilled, in particular those concerning fiscal matters
    - All applicable EU community regulations and rules have been complied with, including, but not limited to, those concerning the traceability of financial flows, information and publicity, those relating to work contracts and workplace safety, environmental impact, equal opportunities and inclusion of disabled social categories
    - The expenses incurred are eligible, relevant and congruous, and have been carried out within the eligibility terms set by this Notice.
    - No reductions and / or VAT deductions have been obtained on the expenses incurred (or if they were obtained, for what expenses and to what extent)
    - No further reimbursements, contributions and additions were made to other subjects, public or private, national, regional, provincial and / or EU community (or if they were obtained or requested, which and to what extent)
  - Self-certification updated according to Annex 2
  - Final project plan, clearly highlighting of the working days in Apulia
  - Definitive list of cast and crew, clearly highlighting personnel registered with the Production Guide (excluding extras and trainees)
  - List of suppliers with tax residence in Apulia
  - Complete list of locations, clearly highlighting Apulian locations
  - Definitive screenplay, clearly highlighting the pages purposely set in Apulia, only for projects pertaining to the **FICTION** and **SHORT** categories (with the exception of musical short films)
  - Analytical report of the reimbursable expenses drawn up according to Annex 9, to be sent also by CEM in ".xls" format, digitally signed by the legal representative

- Asseveration by an accountant, or statutory auditor or auditing firm registered in the register pursuant to Legislative Decree No. 39/2010 and subsequent amendments, drawn up on the model set out in Annex 10 that certifies:
    - Analytical report of the reimbursable expenses drawn up according to Annex 9
    - Production cost, which details the total costs, gross of any tax or other charges, in an analytical framework according to the model provided by DG Cinema - MIBACT (where available)
  - Copies of the originals of:
    - Invoices from suppliers with tax residence in Apulia, with the relative payment slip (copy of the bank transfer, proof of charges to debit account, etc.)
    - Payroll of the workers registered with the Production Guide or invoices of professionals registered with the Production Guide, legally contracted, with the relative payment slip (copy of the bank transfer, proof of charges to debit account, etc.)
    - Any other supporting documentation for expenses with the relative payment slip (copy of the bank transfer, proof of charges to debit account, etc.)
    - Where provided for, legally binding acts (contracts, conventions, letters of appointment, etc.), clearly showing the object of the service or supply, its amount, the terms of delivery, the methods of payment
2. For expenses to be recognised, they must:
- Be incurred and paid from the first day following the date on which the application for the subsidy is submitted
  - Be expressly and strictly related to the project eligible for the subsidy pursuant to this Notice
  - Have been incurred and justified by invoices or accounting documents of equivalent probative value
  - Be in compliance with civil and tax legislation
  - Be registered and clearly identifiable with a separate accounting system or with an adequate accounting code (containing transaction date, nature and details of the supporting documents, payment methods) which makes it possible to distinguish them from other accounting operations, subject to national accounting regulations
  - Be paid in a manner compliant with the law that establishes the obligations of traceability of financial flows (Article 3 of Law No. 136/2010, as amended by Law No. 217/2010), with payment instruments that must report the Single Project Code (CUP) provided by the Regione; reported expenses incurred with any other form of payment other than those indicated will not be considered eligible
  - All expenses reported must bear an indelible stamp on the original with the following words:

"Spesa sostenuta grazie al contributo del POR Puglia FESR-FSE 2014/2020 - Azione 3.4. Avviso Pubblico APULIA FILM FUND 2018-2020"  
 ("Expense supported thanks to the contribution of the ROP Puglia ERDF-FSE 2014/2020 - Action 3.4. Public Notice APULIA FILM FUND 2018/2020").  
 [name of the audio visual project, as stated in art.1] reported in Euro \_\_\_\_\_  
 CUP \_\_\_\_\_

- The documentation of completed expenditures shall be represented by: a bank transfer receipt or other bank document whose underlying financial movement is documented, the CUP and the data of the fiscally valid expense document to which the payment refers. Payments made in contravention to the provisions of Law no. 136/2010 and its subsequent amendments will not be considered valid, and therefore will not be considered useful for the purposes of reporting expenses.
- The documentation of the completed expenditures must refer outright to the subsidy paid; payments made on the basis of proforma invoices or expense items not considered valid as a result of verifications will not be considered valid.
- Expenses not considered reimbursable remain solely the responsibility of the Beneficiary.

- In each procedural phase, checks and inspections may be made by persons appointed by the Regione, and the competent EU institutions for the implementation of projects granted funding.
- The data related to the implementation of the project, as reported in the Registration and Monitoring Information System, will be made available to the Institutional Bodies responsible for monitoring and control.
- Documents relating to the realization of the project must, in any case, be made available for the entire duration of the project and for the 5 years following the date of completion of the investment, and will be checked, during any inspection for the technical and administrative verification of the project, by the Regione and / or the relevant EU institutions; originals of these documents, even those related to the total production cost, must be made available at the request of these bodies.
- In the case of incomplete documentation, the Regione will request the necessary additions, which must be provided by the Beneficiary within 30 calendar days following the request.
- The Regione, following the verification of the additions referred to in paragraph 9 above, may proceed with the request to send the application for payment (Annex 8b), or with the revocation of the subsidy if one or more cases are verified in the following art. 9.
- The procedure for defining the total reimbursable expense will occur within 90 calendar days from the date of submission of the payment request (Annex 8b), subject to suspensions or interruptions arranged by the offices of the Regione for clarifications and / or additions.

#### ART. 6

##### (Reduction in funding)

- Following the analysis of the expense report and the verification of eligible costs and reimbursable expenses, the Regione will reduce the financing of the project subsidized if the reimbursable costs indicated in the estimate in Annex 3 of the Notice are lower than the expenses reported and recognized as reimbursable by the Regione.
- The amount of the subsidy granted is re-determined at the time of the last balance payment, on the basis of the eligible expenses actually incurred, reported and recognized as reimbursable by the Regione.
- In the case of the violation of the aid intensity limits established in art. 6 of the Notice, the concession granted will be reduced until the maximum allowed limit is reached.
- The quantification of the amount of the definitive subsidy will be determined according to the following percentages, taking into account any anticipated disbursement:
  - 75% of the net amount of the payroll of fixed-term or permanent employees with residence in Apulia and the net amount of the invoice (excluding VAT) of self-employed persons holding a VAT number with residence in Apulia, registered with the Production Guide database from the Apulia Film Commission Foundation (accessible at the URL: [pl.apuliasfilmcommission.it](http://pl.apuliasfilmcommission.it)) for all types of projects pertaining to each category;
  - % of the taxable amount indicated in the invoices of the companies supplying goods and services, having tax residence in Apulia, in accordance with the provisions of art. 4 of the Notice.

#### ART. 7

##### (Subsidy disbursement)

1. The subsidy granted will be paid to the Beneficiary by the Regione:
- In a lump sum at the end of post-production, following the submission of a specific final report, as per art. 13 of the Notice, by presenting Annex 8b
  - In two instalments including:
    - Disbursement of an advance equal to 40% of the subsidy granted following the presentation of Annex 8a, with the simultaneous presentation of a bank guarantee or insurance policy or policy issued by a financial intermediary on behalf of the Regione Puglia - Economy of Culture Section, according to the approved framework by DGR No. 1000 of July 7, 2016 by the Regione (Annex 11), for an amount equal to the amount of the advance requested
    - Disbursement of the remaining portion of the subsidy granted through the presentation of Annex 8b, as the balance of the subsidy itself, at the end of post-

- production and following the submission of a specific final report as per art. 13 of the Notice
- The disbursements will be suspended if there are unpaid invoices concerning the services of suppliers and / or emoluments of cast and crew members.

#### ART. 8

##### (Modifications and variations)

- The project eligible for subsidy cannot be modified while in progress, in its activities and expected results.
- For the purposes of maintaining the funding, all changes concerning the Beneficiary, the production partner referred to in the coproduction contracts and / or the related project admitted to the subsidy, must be communicated in a timely manner to the Regione for prior authorization, under penalty of their not being acknowledged.
- The project eligible for subsidy can be modified for production purposes only, according to the methods and within the limits indicated below.
- Variations concerning the production aspects of the project that have effects beyond the limits referred to in art. 7 paragraph 2 of Regional Regulation No. 6 of 26 February 2015, entail the forfeiture of the subsidy when, during the audit:
  - [For projects pertaining to the *FICTION, DOC and SHORT* categories], downward deviations of no more than 30% are allowed with respect to what is stated in the Application Form, even for only one of the following:
    - Ratio of expenses incurred in the region to the cost of the final copy of the project
    - Ratio of working days in Apulia to total working days
    - Ratio of workers registered with the Production Guide to total workers (excluding extras and trainees)
    - Expenses incurred in the region in absolute terms
  - [For projects pertaining to the *ANIMATION* category], downward deviations of no more than 30% are allowed with respect to what is stated in the Application Form, even for only one of the following:
    - Ratio of expenses incurred in the region to the cost of the final copy of the project
    - Ratio of working days in Apulia to total working days
    - Ratio of workers registered with the Production Guide to total workers
  - [For projects pertaining to the *FORMAT* category], downward deviations of no more than 30% are allowed with respect to what is stated in the Application Form, even for only one of the following:
    - Working days in Apulia
    - Workers registered with the Production Guide (excluding extras and trainees)
- If, as a result of the audit, one of the variables referred to in paragraph 4 above is reduced beyond the 30% threshold, the applicant will be considered as having forfeited the subsidy granted.
- In the event of exceptional and unforeseeable circumstances, the Regione is entitled to accept any changes that exceed the limits set forth in the preceding paragraphs.

#### ART. 9

##### (Cases of revocation, forfeiture, reductions and waivers of the funding)

- The subsidy is subject to total revocation with repayment of an amount equal to the amount of any aid already paid, plus simple interest calculated at the legal interest rate for the period between the disbursement date and the revocation date, in one or more of the following:
  - In the case of aid granted on the basis of incorrect, false or reticent data, information or statements
  - In the event of the start of insolvency proceedings involving a Beneficiary, i.e. dissolution, liquidation, controlled administration or extraordinary administration or compulsory administrative liquidation, composition with creditors without business continuity or debt restructuring plan
- The Beneficiary shall update the data relating to the project by the deadline of this Procedure Guideline, making sure to send to the Procedure Manager, once completed, the related certificate of dispatch of the expense report.
- The data related to the implementation of the project, as reported in the registration and monitoring information system, will be made available to the Institutional Bodies responsible for monitoring and checks.
- In the case of an inspection, the Beneficiary is informed of the objectives and object of the inspection, with a specific communication signed by the Head of Action and / or Sub Action, which provides information on the date and time of the on-site inspection.
- Upon the conclusion of the on-site check, the inspector will prepare an on-site visit report attesting to the activities performed, duly signed by the subject / subjects who has / have carried out the check and countersigned by the individual subject to verification.
- If, during the on-site inspection activities, designed to verify the project's activities and the related procedures implemented, any shortcomings in information or documents and / or anomalies emerge, the inspector will highlight such discrepancies in the control checklist and in the inspection report.
- Consequently, the Head of Action and / or Sub Action will require the Beneficiary to provide counterarguments (or, in the case of documentation shortcomings, to "correct" the situation) within 15 days and send the documentation received to the inspector.
- After having examined the Beneficiary's counter-claims, the inspector will communicate the final results of the check to the Head of Action and / or Sub-Action so that they may adopt the consequent measures.
- If, on the basis of the additions received from the Beneficiary, the irregularities can be considered remedied, the Head of Action and / or Sub-Action shall inform the Beneficiary thereof.
- In the case of a decision that entails the ineligibility of some expenses or the revocation of the project eligible for financing, the Head of Action / Sub-Action, taking into account the checks carried out, will undertake the start of recovery procedures and / or withdrawal of the subsidy.

#### ART.11

##### (Information and publicity)

- Pursuant to EU Regulation No. 679/2016 and subsequent amendments, the personal data collected are also processed using IT tools and used in the process in compliance with the confidentiality obligations. The Procedure Manager is the holder and manager of data processing.
- The Beneficiary accepts the publication, electronic or in any other form, of their identification data and of the amount of the aid granted pursuant to art. 26 and 27 of Legislative Decree. No. 33/2013 on transparency.
- The Beneficiary accepts the publication, electronic or otherwise, of the data and information required by art. 115 (1) and (2) of EU Regulation No. 1303/2013 about information and transparency obligations about beneficiaries.
- The Beneficiary shall provide all the data requested by the Regione in order to allow the communication of information to citizens through "Open Data" systems.
- The right of access to the acts referred to in art. 22 and pursuant to Law No. 241/1990 and subsequent amendments, is exercised according to the methods and limits set forth in the aforementioned regulations.

#### ART. 12

##### (Safeguard rules)

- The Regione remains extraneous to any relationship created with third parties for the implementation of the project subject of this Procedural Guideline. The checks carried out relate exclusively to the relationships that exist with the Beneficiary.
- The Beneficiary assumes any and all civil and criminal liability towards anyone, deriving from the investments subject to the subsidy, as well as any responsibility regarding the request and the granting of all the permits and all the certifications required by current legislation in security matters.
- For matters not expressly provided for by the preceding article, reference should be made to the provisions of the Notice, as well as to current EU, national and regional legislation.

- In the case of serious breaches of the Beneficiary with respect to the obligations under art. 15 of the Notice, in the procedural guideline and with respect to the documentation produced attached to the subsidization application
  - In the event of serious irregularities resulting from checks and controls carried out or in the case of failure to carry out the checks and monitoring activities provided for by art. 17 of the Notice
- The applicant is considered excluded from the proceedings or forfeited from any aid granted, with the repayment of an amount equal to the amount of any subsidy already paid, plus simple interest calculated at the legal interest rate for the period between the date of disbursement and expiry date, in one or more cases indicated below:
    - In the event of a negative outcome of the checks carried out pursuant to the Anti-Mafia Legislation
    - In the event of a negative outcome of the checks aimed at ascertaining tax compliance, from the date of submission of the subsidization application to the date of the final concession of the subsidy
    - If the requirements are not met at the time of signing the Procedural Guideline or in case of not signing the Procedural Guideline
    - If the requirements pursuant to art. 3 of the Notice are not met
    - If one of the conditions referred to in art. 12 of the Notice is present
    - If the terms referred to in paragraph 1 of art. 14 of the Notice are not respected, without prejudice to the effects of any extensions granted for exceptional and unforeseeable events
  - Any delay in the repayment of the amount due will result in the application of default interest to the extent of the legal interest increased by 100 basis points.
  - Upon the occurrence of one or more causes of revocation, the Regione, having completed the procedures set forth in Articles 7 and 8 of Law No. 241/1990, transmits the definitive authorization of declaration of revocation and undertakes the recovery of the sums paid out.
  - The amount of the aid granted is reduced at the time of the last balance payment, on the basis of the reimbursable expenses actually incurred, reported and recognized.
  - In the event of a violation of the aid intensity limits established in art. 6 of the Notice, the aid granted will be reduced until the maximum allowed limit is reached.
  - If, in the detection of the aforementioned irregularities, liability profiles for damages or penalties are involved, the Regione shall take action in all appropriate areas.
  - To renounce the subsidy, the Beneficiary is obliged to send the disclaimer via CEM, digitally signed on its own headed paper.

#### ART. 10

##### (Monitoring and supervision procedures)

- The Regione performs periodic monitoring of the state of implementation of the projects through inspections at the registered office and / or operational headquarters and / or during the execution of the activities subject to financing.
- The Regione may view at any time, even after the completion of the project, the original documentation of the expenses incurred, which must be kept by the Beneficiary for 5 years after the date of completion of the investment.
- Additional checks may be carried out by the Regione or by the control units operating at regional, national and EU levels.
- The Regione may prepare an impact assessment on the use of the aid paid within 24 months from the date of the conclusion of the project.
- The Beneficiary, within 30 days of the publication of the act of the acquisition of the evaluation results of the Technical Evaluation Commission on BURP, shall activate a user profile on the MIRWEB electronic information tracking system (accessible at: [mirweb.regione.puglia.it](http://mirweb.regione.puglia.it)) communicating this to the Procedure Manager.
- The Procedure Manager shall, within 5 days of the communication referred to in paragraph 5 above, transfer the project to the Beneficiary, so that the Beneficiary may proceed with inserting the project's data into the information system.

#### ART. 13

##### (Duration of the Procedural Guideline)

- Without prejudice to the provisions of art. 14 of the Notice, the effects of the present regulations expire upon the Regione's approval of the final report, the obligations pursuant to art. 15 paragraph 9 and art. 17 paragraph 2 of the Notice persist.

#### ART. 14

##### (Resolution condition pursuant to art. 3 paragraph 3 of Legislative Decree. 153/2014)

- In the event that the Computerized Anti-Mafia Certification System (SICANT) issues an Anti-Mafia report with a ban on signing contracts with public authorities on behalf of the competent Prefecture, the Regione will proceed with the immediate termination of this Procedural Guideline and with the revocation of the subsidy.

ACKNOWLEDGEMENT OF RECEIPT, READ AND DIGITALLY SIGNED.

THE LEGAL REPRESENTATIVE OF THE BENEFICIARY