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Indice n. 103 (3-2020)

ARTICOLI E SAGGI

Diritto ed emergenza sanitaria

- Fabio Cintioli*, Le conseguenze della pandemia da Covid-19 sulle concessioni di servizi e sull'equilibrio economico e finanziario..... pag. 13
- Biancamaria Raganelli*, Stato di emergenza e tutela dei diritti e delle libertà fondamentali » 35
- Francesco Gaspari*, Coronavirus, assistenza finanziaria dell'Unione europea e «sentieri interrotti della legalità» costituzionale. Per un ritorno alla Costituzione e alla sovranità nazionale..... » 63

Seconda parte

- Francesco de Leonardis*, Interventi sostitutivi a tutela dell'ambiente » 105
- Enrico Lubrano*, La soppressione dell'art. 120, comma 2-bis, c.p.a. (onere di immediata impugnazione delle ammissioni degli altri *competitors* nel processo-appalti, c.d. rito superaccelerato): un'occasione per la riespansione dell'effettività del diritto alla tutela giurisdizionale » 131
- Paola Lombardi*, Forme di esclusione nella prospettiva del diritto amministrativo » 155
- Mauro Renna, Stefano Vaccari*, Raggruppamenti temporanei di imprese e avvalimento: relazioni giuridiche e principali criticità..... » 181
- M.T. Paola Caputi Jambrenghi, Giuseppe Colella*, PPI for a sustainable economy: sustainable supply chain management in the agri-food sector..... » 207
- Giovanna Marchianò*, La legalità algoritmica nella giurisprudenza amministrativa..... » 229
- Giulio Peroni*, Crisi e ricerca della stabilità economica nella prospettiva di un nuovo ordine economico internazionale orientato allo sviluppo sostenibile » 259
- Dario Scarpa*, Analisi economico-giuridica del conto corrente tra prassi e tensione assiologica » 299
- Antonio Leo Tarasco*, Proprietary fragmentation and public-private management of UNESCO sites owned by the Italian state » 317
- Scilla Vernile*, Ragionevole durata del procedimento amministrativo e "sorte" dell'atto tardivo » 337
- Gianmatteo Sabatino*, Il diritto dell'economia circolare tra programmazione, contratto e responsabilità. Profili teorici ed applicativi in dialogo tra Repubblica Popolare Cinese ed Unione Europea » 379

<i>Calogero Miccichè</i> , Efficienza e legalità nel commissariamento delle opere pubbliche: il commissario come responsabile unico dei progetti più complessi.....	»	419
<i>Laura Pergolizzi</i> , I principi dell'istruttoria nel procedimento per il riconoscimento della protezione internazionale. Riflessi sul piano processuale	»	443
<i>Giuseppe Settanni, Manuela Ruggi</i> , Alcune considerazioni a proposito del prestito vitalizio ipotecario	»	463
<i>Pasquale Cuzzola</i> , La disciplina italiana dell' <i>equity crowdfunding</i> : varianti tipologiche, responsabilità e valore dell'informazione tra problema e sistema.....	»	489
<i>Lucrezia Anzanello</i> , Il sistema sanitario americano al test del Covid 19: la reazione degli <i>Health Care Sharing Ministries</i>	»	533
<i>Marco Di Lullo</i> , La nozione e la disciplina (pubblicistica) dei "rifiuti": beni da valorizzare?	»	555
<i>Alessandro Di Martino</i> , L'amministrazione per algoritmi ed i pericoli del cambiamento in atto	»	599
<i>Nicola Dolci</i> , Gli effetti della Vigilanza prudenziale sulla performance di esercizio delle banche italiane nell'ambito del nuovo modello di <i>governance</i> economica europea .	»	635
<i>Emanuele Fazio</i> , Il problema delle competenze settoriali e l'adozione di un approccio olistico alla data-driven economy	»	653
<i>Enea Franza</i> , Il Piano d'azione europeo sulla finanza sostenibile: il punto sullo stato di realizzazione	»	679
<i>Costanza Gallo</i> , La pratica del <i>deaccessioning</i> . Una comparazione tra l'ordinamento italiano e l'ordinamento inglese	»	707
<i>Manfredi Matassa</i> , Alcune considerazioni sul danno all'immagine della Pubblica Amministrazione.....	»	733
<i>Gabriella Perotto</i> , La standardizzazione europea nel settore dell'ICT nell'era dell' <i>Internet of Things</i> : qualificazione giuridica e controllo di validità degli standard tecnici armonizzati	»	757
<i>Riccardo Samperi</i> , Le prospettive di riforma del MES nel processo di integrazione europea	»	773
<i>Simona Terracciano</i> , Le sanzioni amministrative pecuniarie e i rapporti contrattuali delle pubbliche amministrazioni	»	793
 <i>Dialoghi di diritto dell'economia</i>		
Fabio Cintioli <i>versus</i> Marco Mazzamuto: riformare i contratti pubblici?	»	847
 <i>Sezione di diritto internazionale dell'economia</i>		
NOTE SUI COLLABORATORI	»	911

Proprietary fragmentation and public-private management of UNESCO sites owned by the Italian state^{*}

Antonio Leo Tarasco

SUMMARY: 1. Italian state Unesco sites: public property. – 2. From Unesco state sites ownership to management plans. – 3. The financial results of the management of state Unesco sites: a jagged picture. – 4. The financial dimension of the 1972 Paris Convention. – 5. Unesco site management plans: outsourcing. – 5.1. The case of “Su Nuraxi” in Barumini (Sardinia). – 5.2. The case of the “Early Christian Monuments of Ravenna”.

1. *Italian state Unesco sites: public property*

The theme of the fragmentation of the ownership of the 55 Italian Unesco sites and its effects on management and financial returns enables us to investigate, from an original point of view, the actual consideration that the national legal system recognizes for Unesco sites, i.e. the de facto importance that, beyond official declarations, the Unesco sites have within the internal legal order.

As is known, the “Italian UNESCO sites and elements” have long been contained exclusively in the Convention for the Protection of the World Cultural and Natural Heritage signed in Paris on November 16, 1972 by the countries adhering to the United Nations Educational, Scientific and Cultural Organization (UNESCO), and enforced in Italy by Law no. 184 of 6 April 1977; this was then supplemented – thanks to art. 1, paragraph 1, letters b), c) and d) of Law no. 44 of 8 March 2017 – by the Convention for the Safeguarding of Intangible Cultural Heritage, adopted in Paris on 17 October 2003, and enforced in Italy by Law no. 167 of 27 September 2007.

^{*} Text of the speech given at the international conference on «*Unesco and Cultural Heritage*» organized by Saint Petersburg State University and intended to be published in the related Acts in the journal «*Pravovedenie*», 2020, 1, published by the same University.

Leaving aside for present purposes the elements of intangible cultural heritage and focusing only on tangible UNESCO sites belonging, even on a non-exclusive basis, to the Italian State, one can observe that the analysis of their position within the Italian government's organisation of cultural heritage enables not only the concrete management methods of each site to be analysed, but also to understand if and to what extent the organizational reforms of the Italian Ministry for cultural heritage and activities and tourism (hereinafter MiBACT) have taken into account the Unesco qualification previously operated by the United Nations (UN).

As is known, the selection of a site by Unesco, if on the one hand it does not alter the legal status of the goods which it includes, on the other hand it obliges the Contracting States to recognize that the heritage identified by the International Organization «constitutes a world heritage for whose protection it is the duty of the international community as a whole to co-operate» (art. 6, Convention); furthermore, «the duty of ensuring the identification, protection, conservation, presentation and transmission to future generations of cultural and natural heritage [...]» – according to art. 4 – «belongs primarily to that State», that is, to the state in which the sites are located.

The recognition of a site as “world heritage” does not therefore imply that the site is owned by a sole entity; like a web, the Unesco site covers places that the history of administration has scattered all over the territory. Nonetheless, once a place is recognised as a “world heritage site”, public authorities cannot remain indifferent towards ensuring not only a level of protection for the site but also adequate management such as to allow the public to grasp the original unitary value of the site.

In other words, the recognition of Unesco sites is independent of the sites' ownership model; it occurs for naturalistic or historical and cultural reasons, and – rightly – has nothing to do with the underlying proprietary ownership model: this is the case for the historic city of Rome; the historical centers of Florence, Naples, Siena, San Gimignano; the Amalfi Coast; Venice and its Lagoon. If anything, it is the duty of the public administration to ensure that the diversity of the legal regime does not adversely affect a site's need for protection or public enjoyment, ensuring a uniform enhancement of the latter¹. If and how this happens

¹ Italian jurisprudence has dealt with Italian Unesco sites mainly because of the possibility that this qualification may or may not, per se, lead to the independence of the area, regardless of the adoption of administrative measures that identify the area in question as cultural or landscape property.

The Italian Constitutional Court (C. cost., 11.02.2016, no. 22) has clarified that UNESCO sites «do not enjoy protection of their own right, but, also because of their considerable typological diversity, they benefit from different forms of protection for cultural and landscape heritage, according to their specific characteristics». Consequently, it declared as inadmissible the questions of constitutional legitimacy of articles 134, 136, 139, 140 141 and 142, paragraph 1, of the Legislative Decree no. 42, raised with reference to articles 9 and 117, first paragraph of the Italian Constitution. They do not provide the municipal administration with an obliga-

will be the theme of this contribution, which will analyse the concrete management methods and their results, including the financial ones.

2. *From Unesco state sites ownership to management plans*

By focusing on Unesco sites owned by the Italian state (25 out of 55: 45.55%), one can observe how the heterogeneity of legal ownership is also associated with a heterogeneity of management models. The effects on the management of the fragmentation of a given Unesco site, owned by the State, can be summarized as follows: 1) differences in management models; 2) differences in the recruitment of staff, especially of top figures; 3) differences in quality and methods of use; 4) differences in economic profitability; 5) differences in the accounting framework, which are also associated with difficulties in the reconsideration of costs and revenues in managing the site; 5.1) the absence of a clear reconstruction of the costs and revenues of the site which consequently makes it impossible to define any strategic program to reduce costs and/or increase revenue.

tion to protect UNESCO sites in its territory, nor do they include these sites among the landscape assets subject to legal restrictions; and art. 142, paragraph 2, letter a), of the same Decree – in the part in which it does not exclude the urban areas recognized and protected as Unesco heritage from the possibility of derogating from the landscape authorization regime provided for areas A and B of the municipal territory – in relation to the interposed parameters provided by the articles 4 and 5 of the UNESCO convention.

This principle is followed by the majoritarian strand of administrative jurisprudence (Regional Administrative Court of Lazio, Latina, section I, 30 January 2020, no. 46; Tar Campania, section VII, 13 December 2018, no. 7151, according to which the recognition of an area as a UNESCO site does not coincide with the automatic imposition of an absolute building constraint on it). In particular, according to Regional Administrative Court of Toscana, section I, 12 December 2019, no. 1694, «the inclusion in the UNESCO list does not entail any automation for the purpose of qualifying the asset that is a cultural asset, given that pursuant to art. 7 bis of Legislative Decree no. 42/2004, for this purpose, the conditions for the applicability of art. 10 must exist».

This strongly majoritarian jurisprudence is partially contradicted by other rulings which have to date remained isolated. According to Regional Administrative Court of Lazio, Rome, section II-quater, 29 May 2020, no. 5757, for example, the Unesco Convention of 1972 would oblige the State in which the site declared “World Heritage” is located to ensure its safeguarding regardless of any formalized binding measures. According to the administrative judges, in fact, «UNESCO World Heritage sites as recognized as having ‘outstanding universal value’ from the point of view of cultural or landscape interest must benefit from a degree of protection at least corresponding to that guaranteed to the landscape assets bound by the National Authorities insofar as they are recognized as having ‘significant’ landscape interest, pursuant to art. 136 of Legislative Decree no. 42/2004 (Code of Cultural Heritage and Landscape), or declared of “particularly” important cultural interest pursuant to art. 13 of that same Code: the principle of proportionality and reasonableness requires to ensure a degree of protection corresponding to the degree of value of the protected asset». According to the administrative judges, it would be paradoxical not to protect the most valuable goods; if this happened, a «dangerous “protection vacuum” would be created precisely for areas of greater value, even of a “universal” level of value – declared “Common Heritage of Humanity” precisely on the basis of the recognition of their absolutely “exceptional” importance (therefore of an importance of higher degree than the importance of only a “notable” degree required in the internal system for the subject to landscape constraint pursuant to art. 136 of Legislative Decree no. 42/2004)».

Looking for example at the Bourbon royal complex of Caserta, one can notice how the unity of the Unesco site is broken up by the different ways in which the various elements are managed, each of which is subject to multiple proprietary regimes (State: Royal Palace; Municipality: complex of San Leucio). The fragmentation in ownership affects the management of the site, since the management of the municipal part is public and entirely direct. The site is nothing more than an office of the Municipality: it is neither an organ of the Municipality nor a third-party body with a legal personality. On behalf of the state, on the other hand, management is partly direct and partly, for certain services, outsourced to the public or private sector. However, the Royal Palace of Caserta is not a mere office but rather a ministerial body that is qualified as a management office (among other things of a general kind, atypically general as it is not articulated in subordinate management offices). It is evident that this organizational diversity (negatively) influences the enjoyment of the site since the conditions for the enjoyment of the site are different, including from a financial point of view (different entrance fees). This is why, for example, by visiting one there is no certainty that the others can be visited on the same day and at the same time. And if the diversity of enjoyment (not so much from a proprietary point of view) is already in principle unequal between several elements of the same Unesco site, this is even more so when the site develops in a single Municipality and, moreover, only a few meters apart (as in the case of Caserta).

If one takes a wider look at all of the 55 Italian Unesco sites, it becomes clear how these describe a rather varied panorama by reason of the legal regime they belong to: sites of exclusive private ownership can be found (think of the Amalfi Coast), as well as sites where the property is public and private (Venice and its lagoon); sites belonging to foreign states that insist on the Italian territory since they are geographically located within it (Vatican City)². When the enjoyment of the sites occurs mainly by admiring its exterior, as in the case of the historical cen-

² The bibliographies on the subject of UNESCO sites are very extensive. Among all, refer to A. Guerrieri, *La tutela dei siti Unesco nell'ordinamento italiano, tra prospettiva interna e comparata*, in *Il Diritto dell'economia*, n. 1/2019, 461 ss.; G. Armao, *Tutela e valorizzazione integrata del patrimonio culturale dei siti UNESCO. Il caso del sito seriale "Palermo arabo-normanna e le Cattedrali di Cefalù e Monreale"*, in *Aedon*, 2018, 1, 1 ss.; X. CAMERINI, *L'attuale quadro normativo internazionale della tutela del patrimonio culturale mondiale*, in *Rivista di Diritto delle Arti e dello Spettacolo*, 2018, 2, 7 ss.; L. Uccello Barretta, *Quale tutela per i siti patrimonio dell'UNESCO?*, in *Osservatorio AIC*, 2016, 1 ss.; C. Migliorati, *Il sito archeologico di Pompei a rischio di cancellazione dalla lista del patrimonio mondiale*, in *Diritto comunitario e degli scambi internazionali*, 2013, 4, 723 ss.; G. Garzia, *La valorizzazione dei beni e degli spazi pubblici di interesse culturale attraverso la diffusione delle moderne tecnologie informatiche: il caso della c.d. "Piazzetta degli Ariani" di Ravenna*, in *Aedon*, 2013, 3, 1 ss.; S. Marchetti, *La gestione dei Siti Unesco di Villa Adriana e di Villa D'Este a Tivoli*, in *Aedon*, 2011, 1, 1 ss.; L. Casini (a cura di), *La globalizzazione dei beni culturali*, Bologna, 2010, ed ivi, in particolare, il contributo di M. Macchia, *La tutela del patrimonio culturale mondiale: strumenti, procedure, controlli*, 57 ss. On the "right to culture" in international conventions, even beyond those stipulated in Unesco, A. Budziszewska, *The Right to Culture in International Law*, in *Human rights and international law*, 2018, 2, 315 ff.

ters, the plurality of subjects who own the individual elements that make up the site does not significantly affect the enjoyment of the site; in such cases, the applicable legal framework is offered not only by the law of cultural heritage (national and international law) but, first and foremost, by urban planning law³.

This situation is only apparently simpler when the Unesco site includes elements belonging exclusively to a single public entity and, for present purposes, to the Italian State. In this case, it is not so much the ownership that is fragmented, but rather the various management models. Analysing these assets allows one to verify the (ir)rationality of the choices of the legislator on an organizational level.

Indeed, some sites (Castel del Monte; Cenacolo Vinciano; Etruscan necropolises of Cerveteri and Tarquinia) feature a traditional model of direct management by the site owner, except for certain public services. Such structures are governed in the same way as they were governed before the 2014 reform (Prime Ministerial Decree no. 174 of 29 August 2014), namely without any legal (administrative), financial and accounting autonomy; the directors are then recruited internally to the Administration of cultural heritage among officials (non-managers). This means, among many other things, that the non-executive director cannot, in principle, take on expenditure commitments which are instead the responsibility of the superordinate executive; the absence of a budget determines the impossibility not only to immediately receive financial resources but also to clearly report the expenses.

Within the same Italian state, other Unesco sites have been identified by the organizational regulations as institutes with a special autonomous status, pursuant to art. 33, paragraph 3, letter a) and b), Prime Ministerial Decree no. 169 of 2 December 2019. These sites, like the ones mentioned above, are also directly managed by the body owning it (the Italian State, specifically the MiBACT). However, the particular legal qualification it assumes within the ministerial organization gives them legal, financial and accounting autonomy that the ones mentioned above do not possess⁴. In this way, at least the above-mentioned limitations are overcome. This happens, for example, in the Unesco site which includes the archaeological areas of Pompeii, Herculaneum and Torre Annunziata (where the Archaeological Park of Pompeii and the Archaeological Park of Herculane-

³ On the overlap between different levels of regulation of historic centers, see M.V. Lumetti, *Il centro storico, un «iperluogo» tra urbanistica, cultura, paesaggio e immaterialità*, in *Diritto e processo amm.*, 2018, 2, 583 ss.; T. Bonetti, *Pianificazione urbanistica e regolazione delle attività commerciali nei centri storici*, in *Riv. Giur. Urbanistica*, 2017, 386 ss.; A. Sau, *La rivitalizzazione dei centri storici tra disciplina del paesaggio, tutela e valorizzazione del patrimonio culturale*, in *Le Regioni*, 2016, 955 ss.; C. Lamberti, M.L. Campiani (a cura di), *I centri storici tra norme e politiche*, Napoli, 2015.

⁴ So-called statutory autonomy is entirely negligible, devoid of any practical consequence and improperly attributed to a profile of autonomy of the institute or place of culture (the statute, in fact, is not approved by the institute but by the top political authority; which appears to be the exact opposite of the concept of autonomy).

um are located). Similarly, in the “Historic Centre of Rome” we find, in addition to private places or those belonging to various public bodies, the Archaeological Park of the Colosseum and the Barberini Palace, the National Roman Museum and the Archaeological Superintendence of Rome, which all possess legal, financial and accounting autonomy within the state organization⁵.

In other cases, the Unesco site includes both institutes with special autonomy and museums without any autonomous profile: this happens, for example, for the site “Venice and its Lagoon” which includes both the Accademia Gallery of Venice – which has special autonomy pursuant to art. 33, paragraph 3, letter a) of Prime Ministerial Decree no. 169/2019 – and three museums (Galleria “Giorgio Franchetti” alla Ca’ d’Oro; the Archaeological Museum, the Museum of Oriental Art; Museum of Palazzo Grimani) which have no legal, financial or accounting autonomy since they are organizational structures of the Regional Museum Directorate of Veneto (art. 42, Prime Ministerial Decree no. 169/2019). In other cases, a Unesco site, as far as its ministerial status is concerned, is in use by third parties (as is the case of “Su Nuraxi” in Barumini, assigned to the Regional Museum Management of Sardinia and therefore has no financial and accounting autonomy, but is granted for use to the Municipality of Barumini and entrusted by the latter to the “Fondazione Barumini Sistema Cultura”, in Sardinia). This case, although scarcely known or analysed, is interesting from a legal point of view since it testifies to the fact that the outsourcing of the management of an archaeological area declared common heritage of mankind to a private entity is common (from a legal point of view, this case would be equivalent to outsourcing the management of the archaeological area of the Palatine and the Colosseum or of Pompeii, Herculaneum and Torre Annunziata, both equally archaeological areas declared universal heritage by Unesco). Another management model (and which could be defined as mixed) is the direct management model of property by the MiBACT Regional Museum Management (according to the scheme of the absence of financial and accounting autonomy) and the entrustment to third parties only of site enhancement activities (this is the case for the “Early Christian Monuments of Ravenna”: see below): in this case, it is not the management of the site as a whole which is outsourced (as in the case of Su Nuraxi), rather, only of certain aspects of the enhancement.

⁵ For the distinction between museums-organs (organizational structure of the ministerial juridical person) and museums-bodies (endowed with independent legal personality with respect to the constituent ministerial body) see the Council of State, section V, 24 March 2020, no. 2055, part. § 4.1.2 and § 5.

3. *The financial results of the management of Unesco state sites: a jagged picture*

The heterogeneity of the legal and organizational framework stands alongside equally heterogeneous financial results. Even from this point of view, if you analyze the financial returns of the various Italian Unesco sites that belong to the Italian State, whether exclusively or not, and are entrusted to MiBACT, one uncovers a rather varied reality. Considering that at least 90% of state revenues derive from ticket sales⁶, the difference between ticket revenues allows us to analyze the geography of use and, therefore, the interest of visitors towards individual sites. Reading the data, it turns out that the recognition of the site as a “world heritage site” does not lead to the overcoming of the notorious gap between sites of greater attraction and poorly visited sites. Yet, by presupposing an equal amount of dignity for all of them, also thanks to the Unesco recognition, the different levels of tourism appeal highlight the persistent rigidity in the demands of cultural tourism. As all statistical surveys have long revealed⁷, cultural tourism remains focused on a narrow list of places, and this is true also for Unesco sites.

The divide between sites is huge. The state Unesco elements which are part of the site “*City of Vicenza and the Palladian Villas of the Veneto*” (namely Villa Badoer of Fratta Polesine) only made € 4,638.10 (in 2019) and € 5,346.50 (in 2018) from the sale of tickets. The revenue of Tempietto sul Clitunno, in Perugia, as part of the serial site “*The Longobards in Italy. Places of Power*” range between € 15 thousand (€ 14,897.00 in 2019 and € 15,668.00 in 2018). Similarly, revenue for the site “*Etruscan Necropolises of Cerveteri and Tarquinia*” reach a couple thousand euros (38,964.84 euros in 2018 and 57,127.00 in 2019). Even the state places that are part of the Unesco site “*Rock Drawings in Valcamonica*”, despite collecting larger sums (and therefore being proportionally visited by a larger number of people) still make modest profits, as can be indirectly deduced from the ticket revenues (€ 161,415.00 in 2019 and € 159,442.90 in 2018).

At the top of the ideal classification of Italian Unesco state sites for highest financial returns, there are the state-owned properties which are part of the site “*Historic Centre of Rome, the Properties of the Holy See in that City enjoying Extraterritorial Rights and San Paolo Fuori le Mura*”, namely the Colosseum, the Domus aurea, the Roman Forum and the Palatine, Meta sudans, the Arch of Constantine, the Crypta Balbi, Palazzo Massimo alle Terme, Palazzo Altemps, the Baths of Diocletian: overall, all these sites made a total of € 123,733,802.17

⁶ As analyzed in A.L. Tarasco, *Diritto e gestione del patrimonio culturale*, Bari-Roma, 2019, *passim*. The financial data that later will be displayed have been calculated by the writer on the basis of data which have been provided by the SISTAN of the Italian Ministry of Culture Heritage and Activity and Tourism.

⁷ Istat, *L'Italia dei musei*, Rome, 23 December 2019 (in www.istat.it/it/files/2019/12/LItalia-dei-musei_2018.pdf).

in 2018 and € 79,943,047.64 in 2019⁸; in particular, just the archaeological site of the Colosseum collected € 46,347,249.57 in 2018 and € 48,465,096.71 in 2019. One must also add to such proceeds the revenue of the National Roman Museum, the Ancient Pinacoteca, the roman state museums of the Regional Direction Museums Lazio and the sites of the Archaeological Superintendence of Rome, all included in the above-mentioned “*Historic Centre of Rome*” site.

As anticipated, measuring the financial proceeds of sites of exceptional universal value for the entire humanity is important for at least two reasons. Firstly, having estimated that the sale of tickets constitutes more than 90% of the revenue of institutes and state-owned cultural sites in Italy, measuring total profits of the Unesco world heritage sites also means measuring the attractiveness of those sites. The financial data shown coincide with those deriving from the ticket office. On top of this there may be an additional source of returns which on average is no higher than 10%. In summary, with reliable approximation it can be said, at least in Italy, that the financial return is a measure of the effective use of the sites (also of Unesco sites), since the area of financial return deriving from marketing and *fund raising* activities is very small, despite the flood of publications on the most irrelevant issues in practice.

Secondly, if it is true that the recognition of the “outstanding value” of the Unesco site is independent not only of the property ownership regime but also of its profitability, it is also true that the increase in its income potential constitutes a tool for the full realization of the aims of the Unesco Convention: the protection and enhancement of heritage. The increase in profitability, despite not being an end in an of itself, represents a rather significant means of ensuring the achievement of long-term objectives.

4. *The financial dimension of cultural heritage in the Italian Constitution and in the 1972 Paris Convention*

The financial profile is one of the dimensions that the 1972 treaty recognizes as essential to «ensure the identification, protection, conservation, preservation and transmission to future generations of cultural and natural heritage» (art. 4, part 1). These objectives must be achieved by each State which must «do all it can to this end, to the utmost of its own resources and, where appropriate, with any international assistance and co-operation»; the actions to be implemented concern the «financial, artistic, scientific and technical fields» (art. 4, part 2).

⁸ Unlike data previously exposed, these also partially include sources of income other than the ticket office alone.

For this purpose, Law no. 77 of 20 February 2006 containing «Special measures for the protection and fruition of Italian sites and elements of cultural, landscape and environmental interest inscribed in the “World Heritage List” and placed under UNESCO protection» was issued. This provision provides for the creation of financial interventions to support the enhancement, communication and use of the Sites and of the elements themselves (art. 4)⁹. The increase in profitability is, therefore, one of the useful means to implement the Convention itself¹⁰.

Therefore, as the Italian Constitution affirms, there is no opposition between cultural promotion and the creation of for-profit commercial activities (see art. 97 of the Italian Constitution), nor is the existence of any such opposition suggested by the founding acts of the 1972 Paris Convention.

As true as this may be, it is also the case that the qualification of a site (or part of a site) as a mere instrumental office of the public body that owns the site (San Leucio complex) and the absence of legal, financial and accountant autonomy (Castel del Monte; Leonardo’s Last Supper; Etruscan Necropolises of Cerveteri and Tarquinia; Early Christian monuments of Ravenna) represents an unjustifiable organizational arrangement. Indeed, the absence of such autonomy prevents from the outset such activity from being accountable and limits possible dynamism in the management. Similarly, the direct management of the site, even where there is legal, financial and accounting autonomy, would still not lead to a full exploitation of the income potential.

Unfortunately, the Italian management tradition has always stood out for notoriously inverting the relationship between means and ends, unjustly believing that the maximization of the ends requires the sacrifice of the financial dimension.

⁹ The interventions and the amount of state contributions towards Unesco sites, regardless of the owner of the sites (whether it is the state or otherwise), is established by decree of the Ministry for Cultural Heritage and Activities and Tourism, in agreement with the Ministry for the Environment and of the Protection of the Territory and the Sea, with the Ministry of Agricultural, Food, Forestry and Tourism Policies and with the Permanent Conference for relations between the State, the Regions and the autonomous Provinces of Trento and Bolzano (art.4, paragraph 2, Law no. 77/2006). Since its entry into force (2006) to 2018, 335 projects have been funded by the MiBACT, for a total of € 27,236,263.06. Over four million euros have been used by the Sites to draw up and update their Management Plans.

For a prompt reconstruction of experiences applying Law no. 77/2006, see Ministry for Cultural Heritage and Activities and Tourism, *Il Libro Bianco: Legge n. 77/2006*, Soveria Mannelli, 2013.

The implementation methods to access the support measures are defined by the notice of the Secretary General MiBACT 28 May 2019, no. 24 which first identifies the possible recipients of the funding, as well as the contact persons of the sites and elements to whom the task of submitting the funding applications is entrusted and to report on the implementation of the approved projects.

¹⁰ The dimension of the cultural heritage financial needs taken into consideration and acknowledged by UNESCO is analysed by P. MASTELLONE, *Tutela e promozione del patrimonio culturale nella disciplina internazionale ed europea: dall’insufficienza dei finanziamenti pubblici alla valorizzazione della leva fiscale per stimolare l’intervento dei privati*, in *Rivista di diritto tributario internazionale*, 2018, 2, 137 ss., which also focuses on the “paradoxical applicability” of the European discipline on state aid for the public funding of culture.

Because of this way of thinking, also based on the erroneous assumption that the immeasurable humanistic value of heritage also implies the impossibility of attributing a material value to it, it was believed, erroneously, that – to achieve the “pure” objective of cultural promotion – the management of cultural heritage should exclude any profitability-related strategy. In this perverse logic, if the enhancement function is affirmed only in the second half of 2000, the concept of the profitability of cultural heritage is still debated in Italy¹¹, regardless of the fact that in many European countries, as in the neighboring France, cultural heritage is ordinarily considered a fundamental asset for the balance of public budgets¹², as the *capacité d'autofinancement* (self-financing capacity) *des musées nationaux* is measured; and the related *taux d'autofinancement* is examined, appreciated or criticized by the Court des comptes: an experience very far from the Italian one, both in terms of active administration and control.

In this distorting logic in which cultural heritage is placed in an ideal protective hood, its material component is spiritualized and considered detached from the entire public financial system (at least in terms of its instrumentality with respect to income). And so, with respect to the regulatory obligations to optimize *sub specie* management of increasing revenues and reducing expenses, the cultural heritage is constantly preserved. In this way, an idea slowly matures that the realization of the noble end (promotion of culture through the care of its assets: Article 9, first and second paragraphs, of the Constitution) would justify any financial means. In this way, the constitutional precepts that should govern the actions of each public administration are considered inapplicable, especially to the cultural heritage sector.

Thinking at this issue with this mindset, it is easy to forget that the increase in the profitability of cultural assets represents one of the management tools supposed as a prerogative by the Constituent Assembly (Article 97, paragraphs 1 and 2 of the Constitution) to achieve the ultimate aims of cultural promotion (stated, instead, in the art. 9 of the Constitution)¹³. While not wishing in any way to mine the primacy of the *ultimate goal* (cultural promotion and, therefore, the inner growth of men as visitors to the site), the importance of the medium cannot be devalued, liquidating it as a “commoditizer”. In fact, the means prefigured by the Constitution to achieve any public purpose are represented by the

¹¹ Stemming from *La redditività del patrimonio culturale. Efficienza aziendale e promozione culturale*, Torino, 2006.

¹² On top of what was already claimed in A.L. Tarasco, *Diritto e gestione*, cit., 162 ff., it is brought to the attention of the reader, Court des comptes, *La valorisation internationale de l'ingénierie et des marques culturelles. Le cas des musées nationaux. Communication à la commission des finances du Sénat*, Paris, 2019.

¹³ For the distinction between means and effects, see A.L. Tarasco, *La redditività del patrimonio culturale. Efficienza aziendale e promozione culturale*, Torino, 2006 and, more recently, Id., *Diritto e gestione*, cit., *passim*.

«good performance» (Article 97, paragraph 2, of the Constitution) of the administrative activity; this concept translates into the obligation of every Administration, including the holder of cultural assets, to act according to effectiveness (relationship between objectives set and achieved), cost-effectiveness (ratio between resources used and resources available) and efficiency (ratio between objectives achieved and means used). In turn, the obligation to ensure a «good performance» is linked to the precept of paragraph 1 of the same art. 97 of the Constitution which commits all public administrations to compete to ensure the balance of budgets and the sustainability of public debt¹⁴.

These constitutional parameters, where no opposition can be drawn between the aim of cultural promotion and the realization of instrumental commercial activities (see art.97 of the Constitution), appear fully in line with the legal framework obtainable from the 1972 Unesco Convention¹⁵.

The misunderstanding of the 1972 UNESCO Convention has accentuated this “means-ends” prejudice, perhaps giving excessive importance to the «symbolic value of sites and elements of cultural heritage» (art. 1 of Law no. 77/2006); this seems to have contributed to the “spiritualization” of the theme of site management, neglecting the concept of financial sustainability and, if anything, focusing attention on exclusively dredging public resources.¹⁶ This is naturally a misunder-

¹⁴ Over these issues, see in general A.L. Tarasco, *Diritto e gestione*, cit., passim.; Id., *Sostenibilità del debito pubblico e gestione del patrimonio culturale (prima e dopo il coronavirus)*, in G. Esposito and F. Fasolino (a cura di), *Cura e tutela dei beni culturali*, Padova, 2020, 297 ss.; Id., *Modelli giuridici per l'incremento della redditività del patrimonio culturale: Italia, Francia e Gran Bretagna a confronto*, in *Scritti in onore di Eugenio Picozza*, vol. II, Napoli, 2019, 1601 ss. Recently, over the general constitutional law of art. 97, comma 1, Cost., see S. CIMINI, *Equilibrio di bilanci e principio di buon andamento*, in *Scritti di onore di Eugenio Picozza*, cit., vol. I, 393 ss. In constitutional jurisprudence, on the principle of good performance and the balance of public budgets, see C. cost. 29 November 2017, n. 247, in www.cortecostituzionale.it, according to which «the new wording of the first paragraph of art. 97 of the Constitution concerns, in the first part, the balances of individual entities, while in the second part it relates to the necessary contribution of the latter to the common, macroeconomic objective of ensuring the sustainability of the national debt». From this concept, it follows that «the first precept is embodied in the prohibition – for each entity – of economic deficit forecasts and in the obligation of a continuous search for balance in financial management, in relation to the internal and external dynamics that characterize the implementation of concrete financial statements policies. The second statement calls for the necessary contribution of each administration to the pursuit of national and European public finance objectives, thus ensuring specific financial resources and behavior».

¹⁵ See below, in this paragraph.

¹⁶ Emblematic is the thought that the well-known archaeologist S. Settis expressed, as in many other occasions, also in St. Petersburg, during the debate on “The future of museums” held on 30 June 2006. In the speech occasioned by the awarding of the Grinzane Ermitage (then entitled *Ma il museo ha un futuro*, in *La Repubblica*, 30 June 2006, p. 53), the archaeologist concluded saying that «the real, the great ‘profitability’ of cultural heritage doesn’t stand in its commercialization, nor in tourism and in the related profit it generates, but in that deep sense of identification, belonging, citizenship, which stimulates the creativity of present and future generations with the presence and memory of the past». This thought, as will be explained below, obviously confuses the end with the means and, to put it in constitutional terms, superimposes the values evoked in Article 9 of the Constitution (known to the archaeologist) with those contained in art. 97 of the Constitution (unknown by the author). The horizon drawn is, in itself, fully acceptable, but does not detract from the

standing that is fuelled by the ignorance of other normative sources: for example, the «management plans» provided for by art. 3 of Law no. 77/2006 also include «actions that can be carried out to find the necessary public and private resources, in addition» to the «support measures» referred to in art. 4 of Law no. 77/2006¹⁷. In turn, an adequate organizational architecture that ensures good management is perfectly instrumental to achieving these purposes which are perfectly harmonious with respect to the Italian constitutional framework. If it is true that the purpose of the 1972 Unesco Convention is to prevent the «deterioration or disappearance of any item of the cultural or natural heritage» which would constitute a harmful impoverishment for all the peoples of the world, the value premise which the Convention is based on is «the importance [...] of safeguarding this unique and irreplaceable property to whatever people it may belong», «the outstanding interest» of natural cultural heritage which requires them «to be preserved as part of the world heritage of mankind as a whole».

If this is the final shared objective pursued by the Paris Convention of 1972, it is true that nowhere does the treaty exclude the economic and income-related importance of the sites: this is also deduced from the theme of the «adequacy of resources» which seems to have been introduced when the Convention speaks of «insufficient economic, scientific and technological resources of the country where the property to be protected is situated» with respect to which the Convention proposes to offer its own additional and not replacing support. Indeed, precisely in consideration of the priority of the financial commitment of the State and of the subsidiary and possible international Organization¹⁸, the theme of self-maintenance of the properties declared cultural or natural heritage of humanity assumes strategic importance: in fact, if it is true that the recognition of a Unesco site is independent, and rightly so, of its income potential, it is true

need to seek the means of survival, of support and enhancement of that cultural heritage. In practice, precisely in order to reach that noble and desirable humanistic result, it is necessary to pose the problem of finding the means necessary to achieve the goal. Describing only the destination without being interested in the way in which the journey to reach it must be conducted expresses superficiality and, in some cases, even selfishness when that journey must be made by others.

¹⁷ Over management strategies of UNESCO sites see G. Garzia, *Tutela e valorizzazione dei beni culturali nel sistema dei piani di gestione dei siti Unesco*, in *Aedon*, 2014, 1 ss.; F. Badia, *Contents and Aims of Management Plans for World Heritage Sites: a managerial analysis with a special Focus on the Italian scenario*, in *Encare Journal of the Cultural Management and policy*, vol. 1, Issue 1, december 2011, 40 ss.; F. Badia, E. Gilli, *Il piano di gestione come strumento di misurazione e valutazione delle performance per i siti UNESCO. Analisi dello stato dell'arte nazionale e prospettive di sviluppo*, in *Azienda pubblica*, 2011, 275 ss.; A. Cassatella, *Tutela e conservazione dei beni culturali nei Piani di gestione Unesco: i casi di Vicenza e Verona*, in *Aedon*, 2011, 1 ss.; S. Marchetti, M. Orrei, *La gestione dei Siti Unesco di Villa Adriana e di Villa D'Este a Tivoli*, in *Aedon*, 2011, 1 ss.;

¹⁸ Pursuant to art. 25 Convention, «the financing of the necessary works must, in principle, be taken into charge only partially by the international community. The financial participation of the State benefiting from international assistance must constitute a substantial part of the resources allocated to each program or project unless its own resources allow the structure to be self-reliant».

that the increase in its self-maintenance capacity is instrumental with respect to the achievement of the aims of the Unesco Convention (protection and enhancement).¹⁹

To sum up, having reconstructed the regulatory framework (constitutional, international and ordinary), it appears evident that the measurement of the self-financing capacity of museums, as it ordinarily occurs in France regardless of the site's classification as Unesco, is originally prevented when there is even a lack of possibility of reporting with accuracy the results of the management of certain exhibition sites of cultural heritage (as in the cases seen in the Etruscan tombs of Cerveteri and Tarquinia, or Castel del Monte). These general considerations are equally applied to Unesco sites, without any possibility of differentiating their statutes, at least from this point of view²⁰.

While this is a common limit for hundreds of Italian institutes and places of culture²¹, it appears more remarkable in the case of Unesco sites that art. 1 of Law no. 77/2006 solemnly declares «due to their uniqueness, points of excellence

¹⁹ The topic of the economic profiles of the management of UNESCO sites in the world is not unknown to literature (see for example G. Alexandrakis, C. Manasakis, NA Kampanis, *Economic and social impacts on cultural heritage sites. Result of natural effects and del clima Change*, in *Heritage*, 2019, 2, 279 ff.). This topic was particularly treated by corporate experts, with harmful consequences for the legal framework, which generally proposes or analyses rules while ignoring the concrete reality of the administration, of which the economic dimension cannot be denied. While correctly underlining the need that the «enhancement actions must [...] consider in joint terms both the cultural and identity profiles and the economic and managerial profiles, in an effort of dialogue and contamination between scientific disciplines that are often distant from each other» (F. Badia, F. Donato, E. Gilli, *Profili economici e manageriali per la governance delle istituzioni culturali: il caso dei siti UNESCO*, in *Annali dell'Università di Ferrara, Mus. Sci. Nat.*, in the *Annals of the University of Ferrara, Mus. Sci. Nat.*, Special Volume 2012, in www.annali.unife.it/museologia/article/viewFile/388/336), January 2012, 5 ss., here 6), generally the point of view stemming from entrepreneurs is not so much that of the financial self-maintenance of the structure declared by the Unesco heritage of humanity as much as of the development of an economy connected with the Unesco site.

A. Cenderello is another academic that reasons around the need to have a marketing action in his work *Marketing of heritage sites*, more specifically in *Heritage Interpretation for Senior Audiences focuses on the need for marketing action. A Handbook for Heritage Interpreters and Interpretation Managers* (<http://www.interpret-europe.net/hisa/results/>), June 2015, according to which «applying marketing strategies and techniques to heritage sites represent the opportunity to link cultural heritage, artistic expression and local economic, social development». Of course, this does not mean that there are no differences between the cultural heritage sector and other «profit-oriented» sectors which, in the writing, are clearly highlighted. On marketing actions in Ireland, see L. Fullerton, K. Mcgettigan, S. Simon, *Integrating management and marketing strategy at heritage sites*, in *International Journal of Culture, Tourism and Hospitality Research*, 2010, 4, 108 ff.

S. Mourato, E. Ozdemiroglu, T. Hett, G. Atkinson, in *Pricing Cultural Heritage. A new approach to resource management*, in *World Economics*, 2004, vol. 5, no. 3, 95 ff., focus on the pricing policies of Unesco sites and on the various effects they can produce, both for what regards their financial management and for what regards the better conservation of the site. They focus, in particular, on the citadel of Machu Pichu.

²⁰ Among other things, it should be underlined that the internal legal system does not have a different legal framework for UNESCO sites, unlike other legal systems, such as Australia or South Africa.

²¹ The state-owned places of culture are in total 740, if we consider the 134 state archives, the 46 state libraries, the 560 museums and archaeological areas. In particular, if there are 159 sites that belong to the 39 institutes with special autonomy (also on financial and accounting ground), there are as many as 307 state sites that, belonging to the 18 Regional Museum Directories, lack any possibility of reporting practices and auton-

of Italian cultural, landscape and natural heritage and their representativity at an international level». This notation shows how, at least in these cases, the international qualification did not affect the internal organization, unlike for the two Unesco sites “Villa Adriana” and “Villa d’Este”, unified in a single site with special autonomy since 2014 (Prime Ministerial Decree no. 171/2014).

It can be deduced that despite the activism of the legislator in reforming, counter-reforming and re-reforming the organization of MiBACT, at least the Unesco state sites have remained unconcerned to it, since they have not been the subject of any special attention (with the few exceptions described above).

5. *Unesco site management plans: outsourcing*

5.1. *The case of “Su Nuraxi” in Barumini (Sardinia)*

With the above in mind, in order to achieve these purposes («finding the necessary public and private resources»: art. 4 of Law no. 77/2006) the organizational prerequisites useful for understanding the direction taken and/or to be pursued appear fundamental. Whilst such Unesco state-owned sites continue to be managed in the most traditional way possible (direct public management with no independent accounting reporting), others offer evidence of different management plans, inspired by a healthy outsourcing of functions.

In some cases, as for the archaeological site of “Su Nuraxi” in Barumini (Cagliari, Sardinia), the “Barumini Sistema Cultural Foundation” is entrusted with the task of protecting, preserving, managing and enhancing the cultural heritage of the Municipality of Barumini, including the area which has been declared a world heritage site (i.e. the Su Nuraxi Archaeological Area, the Casa Zapata Museum Center and the Giovanni Lilliu Cultural Heritage Communication and Promotion Center)²².

omous spending capacity; to these numbers, also the 94 archaeological areas have to be added, as they report to superintendencies.

²² The “Barumini sistema cultura” Foundation was established on 20 December 2006 on the exclusive initiative of the Municipality of Barumini in order to «a) protect, conserve, enhance and manage the cultural and artistic-monumental assets of the Municipality of Barumini, in order to promote knowledge of this heritage and ensure the best conditions of use and public enjoyment; b) protect, conserve and enhance also other movable and immovable property that is not part of the municipal property but must be located in the Sardinia Region and must be part of cultural heritage assets pursuant to the Code of cultural heritage and landscape. Such places are normally owned by other subjects, with whom the Foundation stipulates a specific agreement to carry out its activities». It should be noted that neither in its deed of constitution of 2006 (from which it is cited) nor in the statute (of 19 September 2018) and in its statutory amendment (31 January 2020) the ministry has never been mentioned as the granting subject towards the Municipality of the archaeological area “Su Nuraxi” by Barumini.

In particular, the area of “Su Nuraxi”, assigned to the Regional Directorate of Museums of Sardinia and, therefore, with no financial or accounting autonomy, is granted for use to the Municipality of Barumini and entrusted by the Municipality to the “Barumini Sistema Cultural Foundation”. It is interesting to highlight how the Foundation presents profits as the difference between revenues (€ 2,342,796.00 in 2019; € 2,236,256.00 in 2018) and production costs (€ 2,159,510.00 in 2019; € 2,101,753.00 in 2018); which produces a net operating profit of € 180,519.00 in 2019 and € 129,906.00 in 2018.

However, it should be noted that the Foundation receives public grants worth € 1,055,937.00 (in 2019) and € 1,051,232.00 (in 2018). The presence of these contributions, while it demonstrates the non-integral self-sufficiency of the Foundation, does not neutralize the high self-maintenance capacity of the private law entity in which various public actors participate as well as the capacity to constantly monitor costs and revenues.

5.2. *The case of the “Early Christian Monuments of Ravenna”*

In addition to the full management plans of an archaeological area declared world heritage, among the Unesco sites belonging to the state it is possible to identify a further kind, namely places for whose management the Public Administration decided to establish *ad hoc* legal entities, pursuant to art. 112 of Legislative Decree no. 42 of January 22, 2004, to which enhancement activities can be exclusively entrusted.

This is what happened for the “Early Christian Monuments of Ravenna”. These include the Basilica of Sant’Apollinare in Classe, the Baptistery of the Aryans, the Mausoleum of Theodoric. These sites also lack special autonomy (and, therefore, legal, financial and accounting autonomy); as such, they do not have their own management functions but belong to the Regional Directorate of Museums of Emilia Romagna (MiBACT) pursuant to Ministerial Decree of December 23, 2014 on “*Organisation and operation of state museums*”; this leads to limitations of a financial (giving and receiving money), accounting (reporting revenues and costs), and legal (adopting measures and entering into contracts) nature. Nonetheless, ticket revenues in 2018 (€ 1,108,685.00) decreased in 2019 to below 800 thousand euros (€ 797,836.00); however, the overall costs and therefore the quantification of losses are unknown.

The revenues of the “Archaeological Park of Classe RavennAntica” Foundation are more than double the above amount. This foundation was established with the purpose of enhancing, also for tourism purposes, the archaeolog-

ical, architectural and historical-artistic heritage consisting of the ancient city of Classe, the Basilica of Sant'Apollinare in Classe, the Domus of the “Stone Carpets” in Ravenna, the eighteenth-century Church of Sant'Eufemia and the fourteenth-century Church of San Nicolò and, therefore, in part also of the state-owned places included in the site declared by Unesco as “world heritage”²³. The Foundation is the concessionaire of various additional assets alongside the Early Christian Monuments of Ravenna (directly managed by MiBACT). It also manages certain commercial services within the properties declared world heritage and brought back under the direct care of MiBACT (which therefore bears the entire maintenance costs).

The Foundation's total revenues in 2018 were € 2,406,340.00 while in 2017 they were € 1,818,056.00. Considering also the costs (€ 2,363,570 in 2018 and € 1,700,205 in 2017), the Foundation achieved a net profit of € 1,248.00 in 2018 and € 1,919.00 in 2017 (although this result was also achieved thanks to the contributions from various public bodies which amounted to € 1,134,574.00 in 2018 and € 992,239.00 in 2017). Therefore, whilst focusing on the same territory that boasts the recognition of the Unesco brand, and even if the sites managed by the Directorate-General for MiBACT Museums are different from those managed by the RavennaAntica Foundation, state revenues appear to be about half of those made by the foundation; it should also be noted that – even if they not accurately quantifiable – the costs of preserving Unesco elements are borne exclusively by MiBACT (and not by the Foundation).

If the ultimate purpose of the Foundation is the conservation and public use of Ravenna heritage as well as the promotion of further historical-archaeological research, these objectives are achieved thanks to intense commercial activity which, since 2000, has been exercised through the management of the museum of the Domus dei Tappeti di Pietra di Ravenna, the management of the archaeological site of the Ancient Port of Classe, the museum site at the ex church of S. Nicolò in Ravenna entitled “*TAMO All the adventure of mosaics*” and the addi-

²³ The Foundation was established on December 22, 2000 in execution of the Protocol of intent signed on December 5, 1997 by the Municipality of Ravenna, the University of Bologna, the Superintendence for Archaeological Heritage of Emilia-Romagna, the Superintendence for Heritage Environmental and Architectural for the provinces of Ravenna, Ferrara, Forlì-Cesena and Rimini, from the Archdiocese of Ravenna-Cervia, from the Cassa di Risparmio di Ravenna Foundation.

Pursuant to art. 1 of the statute, the Foundation pursues the aim of «ensuring adequate conservation and public use of the cultural assets conferred and / or given in concession or in use; improve the public use of the cultural assets conferred, and / or data in concession or in use while ensuring their adequate conservation; implement the integration of the management and enhancement activities of the cultural assets conferred and / or given in concession or in use, with those activities concerning the assets conferred by other participants to the Foundation, increasing the services offered to the public in the territory, improving their quality and making savings management; to realize forms of national and international valorisation of the cultural heritage, also with restoration of the assets».

tional services of the Civic Archaeological Museum Tobia Aldini in Forlimpopoli, in agreement with the Municipality of Forlimpopoli (the owner). The intensification of the management of these sites and, therefore, of commercial activities has determined, starting from 2015, the modification of the (fiscal) nature of the entity that has assumed the connotation of a “commercial entity” (also if not for statutory purposes)²⁴.

This stage in the life of the Ravenna Antica Foundation confirms in practice how carrying out commercial activities, even on Unesco sites, is completely possible and leads to beneficial financial effects which, on the contrary, are not recorded when the subject (MiBACT) presumes to carry out the traditional business of selling tickets only, without also pursuing an aim of financial equilibrium.

In other words, the experience confirms that the values encapsulated in articles 9 and 97 of the Italian Constitution are fully compatible, and not conflicting. Focusing exclusively on maximising the ends (article 9 of the Constitution) leaves unresolved the problem of finding adequate financial resources (article 97 of the Constitution). This is the case even where cultural resources, all things equal, would enable profits to rise.

The coexistence within one area declared a “world heritage site” of a publicly-managed structure and a private structure, albeit with non-profit ends and made up of (mostly) public persons, seems to confirm the argument put forward elsewhere on the possibility of achieving cultural promotion ends according to a method of company efficiency which can be put in place by entities other than those that own the goods, and irrespective of the legal nature of that managing entity.²⁵

Furthermore, entrusting a state archaeological area which has been declared a world heritage site (such as the one of Su Nuraxi) to a private Foundation demonstrates that its inalienability, pursuant to article 54 comma 1 of Legislative Decree no. 42/2004 does not imply that its management cannot be entrusted to third parties. This legal route, despite not being fully well-established²⁶, has scarcely been experimented on a large scale in administrative practice, but the few examples of such cases in the field of Unesco have all been successful.

²⁴ Article 149, paragraph 1, Presidential Decree 22 December 1986, n. 917 (TUIR) states that regardless the forecasts of the articles or memorandum of association, an entity loses the status of “non-commercial entity” if it mainly carries out commercial activities for an entire tax period, in particular recalling some elements connected to the activity effectively exercised which must be valued, as the prevalence of revenues deriving from commercial activities when compared to the normal value of the sales or services relating to institutional activities and the prevalence of fixed assets relating to the commercial activity, net of depreciation, with respect to the remaining activities.

²⁵ A.L. Tarasco, *La redditività*, cit., *passim*; *Diritto e gestione*, cit., *passim*.

²⁶ See, for example, the interview released to M. Pirelli, *Tokenizzare la Gioconda? Vendere si può ma non si fa*, in *Il Sole 24 ore - Plus 24*, 16 maggio 2020, p. 18.

6. *Conclusions: timeless prejudices and timeless values*

From the examination carried out it clearly emerges that, despite the formal proclamations, the solemn declarations of principle, the frequent international conferences, the Italian legislator (at least the state one) did not take into consideration the qualification previously conducted by UNESCO for a particular site; the consideration of UNESCO sites, in the administrative organization (most recently, in seven years of uninterrupted reforms: 2014-2020), cannot be said to be special or differentiated from other institutes or places of culture referred to in art. 101, d. lgs. n. 42/2004 (with the exception of Villa Adriana and Villa d'Este). The feared «adaptation of Italy to international standards in the field of museums» and the «improvement of the promotion for the development of culture, also in terms of technological and digital innovation» (art. 14, comma 2-bis, dl 31 May 2014, n.83) has forgotten sites such as Castel del Monte, the Last Supper, the Etruscan Necropolises of Cerveteri and Tarquinia, which are still run according to the traditional methods of direct management by the institution owner, with the exception of certain public services. This seriously compromises, at least in some cases, not only the quality of use but also the financial profitability, certainly very modest compared to the potential.

In other cases, the ownership fragmentation of the sites has not been compensated by management plans (art. 3, law no. 77/2006) capable of overcoming the different belonging and modes of use: the ownership regime continues to prevail over the needs of unitary and optimal use, considerably reducing the concept of “state property” understood as a service to the public of public goods.

On the financial level, the studies over the self-financing of UNESCO sites are very scarce, and the only profiles investigated (by business experts) appear to be those of the positive externalities coming from public investments as well as the positive externalities coming from the loans obtained through the traditional lever of general taxation (by the tax authorities).

Coping with this backwardness, one of the few bright points is represented by the experience of outsourcing the entire management (and not only of certain services, such as the ticket office) of the state archaeological area of Su Nuraxi, in the Municipality of Barumini, in Sardinia, first in favour of the local municipal administration and subsequently granted to the “Barumini Sistema Culturale” Foundation, owned by the Municipality itself. This is an example of how a state archaeological area, inalienable since pursuant to art. 54, paragraph 1, d.lgs. n. 42/2004, and moreover recognized by UNESCO as “universal heritage of humanity”, can be managed by a private entity, moreover with more than satisfactory financial results.

If only the ideological timeless prejudices were buried and the quality of the service to the public was to become the main goal to be accomplished, this model could be extended to many other exhibition places of cultural heritage, and not only for the ones under the Unesco brand. Also, the poorly tolerated balances of the financial statements should become a priority, these, yes, never to be set aside (art. 97, paragraph 1, of the Constitution).