



SETTORE PERSONALE, SOCIO-EDUCATIVO E APPALTI

Servizio Personale e organizzazione

Ufficio Programmazione, reclutamento e contrattualizzazione del personale

**CORSO-CONCORSO PUBBLICO, PER ESAMI, PER LA COPERTURA DI N. 2 POSTI DI
"ISTRUTTORE CONTABILE" [CATEGORIA GIURIDICA C] A TEMPO PIENO E
INDETERMINATO PRESSO IL COMUNE DI CUNEO**

PROVA ORALE

Traccia n.1

1. La contabilità economico-patrimoniale
2. La tassa sui rifiuti
3. With the adoption of the European Green Deal in December 2019, the Commission set out "a new growth strategy that aims to transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy where there are no net emissions of greenhouse gases in 2050 and where economic growth is decoupled from resource use. It also aims to protect, conserve and enhance the EU's natural capital, and protect the health and well-being of citizens from environment-related risks and impacts". To reach these objectives, "energy efficiency must be prioritised".
At that occasion, the Commission also announced that it would present an impact-assessed plan to increase the Union's greenhouse gas (GHG) emissions reduction target for 2030 in a responsible way, and committed to "review and propose to revise, where necessary, the relevant energy legislation by June 2021".



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PROVA ORALE

Traccia n.2

1. Principi costituzionali del diritto tributario
2. Fondi di finanziamento degli investimenti
3. In March 2020, the Commission tabled a proposal for a European Climate Law to decarbonise Europe by 2050. In its Climate Target Plan (CTP), the Commission proposed to raise the Union's ambition on reducing greenhouse gas emissions to at least 55% below 1990 levels by 2030, which is a substantial increase compared to the existing 40% target. The Climate Target Plan also outlined necessary actions required across all sectors of the economy, including the revisions of the key legislative instruments to achieve this increased ambition and to deliver on the commitment made in the Communication on the European Green Deal to put forward a comprehensive plan to increase the European Union's target for 2030 towards 55% in a responsible way. The Climate Target Plan is also in line with the Paris Agreement' objective to keep the global temperature increase to well below 2°C and pursue efforts to keep it to 1,5°C.



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PROVA ORALE

Traccia n. 3

1. Esercizio provvisorio e gestione provvisoria
2. La potestà regolamentare tributaria
3. In December 2020, the European Council endorsed a binding EU target of a net domestic reduction of at least 55% in greenhouse gas emissions by 2030 compared to 1990. The European Council concluded that climate ambition needed to be raised in a manner that would spur sustainable economic growth, create quality jobs, deliver health and environmental benefits for citizens of the Union, and contribute to the long-term global competitiveness of the Union's economy by promoting innovation in green technologies. On 22 April 2021, the European Parliament and the Council came to a provisional political agreement to achieve at least a 55% reduction in GHG emissions by 2030. This sets the framework for action to reduce GHG emissions over the coming decades, but needs to be implemented through specific legislation to ensure those reductions occur.



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PROVA ORALE

Traccia n. 4

1. L'organo di revisione economico-finanziaria
2. Il canone patrimoniale di concessione, autorizzazione o esposizione pubblicitaria
3. Projections indicate that, if current policies are fully implemented, greenhouse gas emissions reductions by 2030 would be around 45% compared to 1990 levels, when excluding land use emissions and absorptions, and around 47%, when including land use. The 2030 Climate Target Plan therefore previews a set of actions required across all sectors of the economy and the launch of revisions of the key legislative instruments to achieve this increased ambition. To implement this, the European Commission 2021 Work Programme announced a 'Fit for 55' package to reduce GHG emissions by at least 55% by 2030, and achieve a climate-neutral Europe by 2050. This package will cover a wide range of policy areas including energy efficiency, renewables, land use, energy taxation, effort sharing and emissions trading.



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PROVA ORALE

Traccia n. 5

1. La salvaguardia degli equilibri di bilancio
2. L'imposta municipale propria
3. Energy efficiency is a key area of action, without which the full decarbonisation of the Union economy cannot be achieved. The Energy Efficiency Directive has led to the Union's current energy efficiency policy to capture the cost-effective energy saving opportunities. In December 2018, the Energy Efficiency Directive was amended as part of the 'Clean Energy for All Europeans package', in particular to include a new headline 2030 Union energy efficiency target of at least 32,5% (compared to projected energy use in 2030), and to extend and strengthen the energy savings obligation beyond 2020. While the 2020 energy efficiency target may have been achieved due to the exceptional circumstances created by the Covid-19 pandemic, the sum of national contributions communicated by Member States in the National Energy Climate Plans (NECP) falls short of the Union's level of ambition of 32,5% in 2030.



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PROVA ORALE

Traccia n. 6

1. L'accertamento esecutivo e le rateizzazioni
2. Le fasi della spesa
3. The contributions collectively would lead to a reduction of 29,4% for final energy consumption (FEC) and 29,7% for primary energy consumption (PEC) compared to the projections from the 2007 reference scenario for 2030. This would translate in a collective ambition gap of 2,8 percentage points for primary energy consumption and 3.1 percentage points for final energy consumption for EU27. This gap also affects the level of efforts needed to reach the higher ambition of energy efficiency targets. The CTP Impact Assessment concludes that it is unlikely that the necessary higher levels of energy efficiency needed would be achieved through market forces, current market organisation and technology development alone, meaning that further efforts are needed. According to the impact assessment accompanying this Directive, energy efficiency improvements will need to be significantly stepped from the current ambition level of 32,5%.



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PROVA ORALE

Traccia n. 7

1. Imposta di scopo
2. La gestione dei residui
3. The higher ambition level requires a stronger promotion of energy efficiency, wherever cost-effective, in all areas of the energy system and in all relevant sectors, where activity affects energy demand, such as the transport, water and agriculture sectors. Addressing the water-energy nexus is particularly important, due to increasing water and energy needs, or increasing pressure on water resources due to climate change. The Energy Efficiency Directive is an important element to progress towards climate neutrality by 2050, under which energy efficiency is to be treated as an energy source in its own right. The key role of energy efficiency is supported by the energy efficiency first principle. It is recognised as a guiding principle of the Union energy policy and should be taken into account across all sectors, going beyond the energy system, at all levels, including in the financial sector.



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PROVA ORALE

Traccia n. 10

1. Il bilancio consolidato
2. Il contenzioso tributario
3. Cost effective savings potentials still exist in the entire public sector both in the renovation and energy management of existing buildings as well as the future procurement of energy efficient buildings, products and services. Industry is one of the sectors that has achieved significant energy efficiency improvements over the last decade. Nevertheless, cost-effective savings potentials still exist. Heating and cooling consumes half of Union FEC, making it the biggest energy end-use sector. There remains much potential for reducing energy use in this sector, while still achieving the temperatures needed. Heating and cooling, therefore, plays a crucial role in the Union's ambition to transition into a clean and carbon-neutral economy by 2050. Much of the effort is needed in the field of better insulating buildings, but there is also potential in terms of more efficiently supplying the heat or cold needed.



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PROVA ORALE

Traccia n. 11

1. Il rendiconto della gestione
2. Lo statuto del contribuente
3. Energy losses in energy transformation, transmission and distribution can be significant. The absence of common methodologies and reporting makes it difficult to compare networks or operators or benchmark performance. In fact, there is no uniform definition of energy losses within the Union, which results in sub-optimal data quality, which needs to be addressed. The household sector makes up around a quarter of all final energy consumption in the Union. The behaviour of consumers and citizens has an important impact on this energy consumption and the EED contains several provisions that support the empowerment of citizens and consumers. The lack of strong consumer behaviour and consumer empowerment aspects in promoting energy efficiency, in particular at more local levels, results in insufficient incentives for consumers to realise energy efficiency improvements and to tackle high upfront costs and the split incentives problem.



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Traccia n. 12

1. L'approvazione delle tariffe tributarie
2. Il bilancio di previsione
3. While the Energy Efficiency Directive already provides incentives for Member States to address energy poverty, the Covid19 crisis has highlighted the urgency of addressing energy poverty, if the Union is to create a social Europe, as agreed by the joint Porto Social Commitment, that caters for the needs of all its citizens by enabling them to play an active role in the green transition, while mitigating adverse effects and leaving non one behind. Energy poverty levels across Member States will be in the spotlight as more Europeans may struggle to afford access to essential energy, particularly with rising energy costs and unemployment. Also medium-income households might be at increasing risk of facing energy poverty in the near future, as already today the majority of households affected by energy poverty are (lower) middle-income households. Energy efficiency has been identified as the most effective solution to alleviate energy poverty and to overcome some of the potential negative distributional impacts of pricing measures.



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PROVA ORALE

Traccia n. 13

1. L'Addizionale comunale all'IRPEF
2. Il D.U.P.
3. As required by the European Green Deal, the Energy Efficiency Directive together with the other initiatives under the 'Fit for 55 Package', most notably the Social Climate Fund, will addresses the twin-challenge and turn both, climate and social needs, into opportunities.



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PROVA ORALE

Traccia n. 14

1. Le fasi dell'entrata
2. Il regime sanzionatorio dei tributi locali
3. In this context, the amendments will help reinforce the Energy Efficiency Directive to better address remaining market barriers and failures by considering broader objectives of the European Green Deal, which aims to leave no one behind and to deliver a sustainable economy. The proposal thus will strengthen the different provisions of the Energy Efficiency Directive to ensure that it contributes optimally to the higher climate target of at least 55% GHG emissions reduction ambition for 2030, as set out in the Climate Target Plan.