

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Italy, September 2009**

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	2008
Audit Report	2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Documento di Programmazione Economico-Finanziaria (DPEF), 15/07/09 http://www.tesoro.it/documenti/open.asp?idd=21784
Budget Summary	Speech by the Minister of Finance to Parliament on 02/10/08, outlining budget policies for 2009 and beyond: http://www.governo.it/GovernoAzione/politiche_economiche/m/anovra_2009/intervento_tremonti021008.pdf
Executive's Budget Proposal	There are two inter-related documents: 1. Disegno di Legge "Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge finanziaria 2009)," presented 30/09/08 http://leg16.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011450.pdf 2. Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," presented 30/09/08 http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf
Budget Document One in Support of the Executive's Budget Proposal	Relazione Previsionale e Programmatica 2009, 23/09/08 http://www.tesoro.it/documenti/open.asp?idd=19845 http://www.tesoro.it/documenti/open.asp?idd=20154
Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	As far as we could ascertain, no such document exists
Enacted Budget	There are two inter-related documents: 1. Legge "Finanziaria 2009" no. 203/08 of 22/12/08, approved on 19/12/08 and published on 30/12/08 on Gazzetta Ufficiale no. 303. http://www.parlamento.it/parlam/leggi/08203l.htm and annexes 2. Legge "Bilancio dello Stato" no. 204/08, approved on 19/12/08 and published on 30/12/08 on Gazzetta Ufficiale no. 303. http://www.parlamento.it/parlam/leggi/08204.pdf

In-Year Reports	Trimestrale di Cassa. The last one available (up to December 2008) is included in the RUEF (see 'other documents'). The latest one (up to March 2009) has not been published yet, but should be available soon.
Mid-Year Review	Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009," presented 30/06/2009 http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf
Year-End Report	Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09 http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf
Audit Report	Relazione sul Rendiconto Generale dello Stato, 25/06/09 http://www.corteconti.it/Ricerca-e-1/Gli-Atti-d/Controllo-/Documenti/Sezioni-ri/Sezioni-ri/Allegati-r/Relazione-4/index.asp
Other Documents	Relazione Unificata sull'Economia e la Finanza Pubblica, April 2009 http://www.tesoro.it/documenti/open.asp?idd=21185
Relevant Ministries & Departments	www.tesoro.it www.rgs.mef.gov.it www.governo.it www.corteconti.it

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes					Yes	Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	No	No	No	NA	NA
2. Advance notification of release is sent to users, media	Yes	Yes	No	Yes	NA	NA
3. Released to public same day as official release to media	Yes	Yes	No	Yes	NA	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA
5. Free print copies available, limited distribution	No	No	Yes	Yes	NA	NA
6. Free print copies available, mass distribution	No	No	No	No	NA	NA
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	NA	NA
8. Written in more than one language	No	No	Yes	No	NA	NA
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request		Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	No	No	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	No	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	No	No	No	No	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 167-168 and 183-184: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di/Bilancio-per-Upb---DLB-2009.pdf</p> <p><u>Comment:</u> All expenditures are classified by administrative unit both in accrual and cash terms.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge “Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011,” pp. 169-176 and 185-191: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di/Classificazione-COFOG-per-l-anno-2009.pdf</p> <p><u>Comment:</u> All expenditures are classified by functional classification both in accrual and cash terms. Functional categories are based on COFOG standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>a</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 177-179 and 192-194.</p> <p><u>Comment:</u> All expenditures are classified by economic classification both in accrual and cash terms. The economic classification is compatible with international standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato A: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u> Program-level data are presented for all individual "missioni" and "programmi."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 198-203: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/07Tabelle-A---F.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 198-203.

Comment:

Multi-year estimates are presented by economic and administrative classifications.

Researcher Response to this question was "c"

a

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Multi-year expenditure estimates are presented for all individual programs ("missioni" and "programmi" - see citation: pp. 294-1031, Allegato 1 - Triennale per Missione Programma) and for functional, economic and administrative expenditure classification, pp. 294-1031:
http://leg16.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.PDF

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "a." I chose my answer because in fact in pages 344ff, estimates are presented for all individual programs, broken down by administrative classification.

IBP Comment: IBP editors chose answer "a" as suggested by the peer reviewer.

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 197 and 214-223: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/06Prospetto-di-copertura.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 197 and 223-246: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/06Prospetto-di-copertura.pdf</p> <p><u>Comment:</u> Non-tax revenues listed in the document include: income from minor public services, such as IDs, certificates, etc.; rents of public buildings; savings in public expenditures; tax evasion control. All these are identified by collecting entity.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," p. 197: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/07Tabelle-A---F.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

- a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
- d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," p. 197:
<http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/07Tabelle-A---F.pdf>

Comment:

Revenue estimates are presented broken down in broad categories.

b

Researcher Response to this question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Multi-year revenue estimates are presented by revenue classification: Tax ("entrate tributarie") and Non-tax ("entrate extra-tributarie") and by individual sources of revenue. Citation: Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp 198-199: Allegato C and Allegato C/1
<http://leg16.camera.it/dati/leg16/lavori/stampati/pdf/16PDL0011460.PDF>

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain "b." I chose my answer because in Allegato C/1 revenue estimates are presented by revenue classification, and by broad categories, but not for individual sources. This option does not fully correspond to any of the answer options, but is probably closest to "b."

IBP Comment: IBP editors chose answer "b" as suggested by the researcher.

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009: http://www.tesoro.it/documenti/open.asp?idd=19845</p> <p><u>Comment:</u> In various places, the RPP provides estimates for debt outstanding at the end of the budget year as a percentage of GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 167 and 183.</p> <p><u>Comment:</u> "Oneri del debito pubblico"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (Legge finanziaria 2009) - Relazione Tecnica, presented on 30/09/2008: http://www.rgs.mef.gov.it/VERSIONE-I/Bilancio-d/Bilancio-f/2009/Disegno-di1/03Relazione-tecnica.pdf</p> <p><u>Comment:</u> Detailed information on government debt is published separately by the Dipartimento del Tesoro (http://www.dt.tesoro.it/it/debito_pubblico/) in its "Bollettini Trimestrali" and other publications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>d</p>
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, pp. 23-24: http://www.tesoro.it/documenti/open.asp?idd=19845</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, pp. 28-31: http://www.tesoro.it/documenti/open.asp?idd=19845 Disegno di Legge “Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge finanziaria 2009),” Relazione Tecnica, pp. 72-105: http://leg16.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011450.pdf</p> <p><u>Comment:</u> Both documents cited above provide some detail of the ways in which policy measures affect both revenue and expenditure. Yet these measures seem quite ad hoc and disjointed, given the lack of discussion of more general policy objectives above and beyond macroeconomic stability.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>b</p>
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<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, pp. 28-31: http://www.tesoro.it/documenti/open.asp?idd=19845 Disegno di Legge "Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge finanziaria 2009)," Relazione Tecnica, pp. 72-105: http://leg16.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011450.pdf</p> <p><u>Comment:</u> Information on the impact of policy proposals on revenues is exhaustive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 292 ff. http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato D: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u> Functional classification follows COFOG standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato C: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato A: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Bilancio di previsione dello Stato per l’anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011, presented on 30/09/2008: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Comment:</u> Figures reflect “previsioni assestate” based on expenditures for the period January-June.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>a</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Actual expenditures data to BY-2 (“Consuntivo 2007”) appears in the table “Bilancio Programmatico 2009-2011” on page 44 of the Budget: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “a.” I chose my answer because estimates at a very high level of aggregation do appear on page 44 (only current, interest and capital spending).</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” as suggested by the peer reviewer.</p>	<p>a</p>
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: It should be useful to know what the "d" answer means in this case (if estimates are not presented or if they are presented for aggregate expenditures).

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because prior-year estimates are presented only at a very high level of aggregation.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Actual expenditures data of the year 2007 ("Consuntivo 2007") appears in the table "Bilancio Programmatico 2009-2011" on page 44 of the Budget: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "a." I chose my answer because some aggregate estimates appear on page 44, though, as highlighted above, only at a very aggregate level.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as suggested by the peer reviewer.</p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is given on the comparability of estimates.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato B: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato B: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, Sezione II, Allegato B: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u> Estimates are based on "previsioni assestate" for the period January-June.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Revenue estimates at very high level of aggregation are included on page 44 of the budget document.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>a</p>
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31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: It should be useful to know what the "d" answer means in this case (if estimates are not presented or if they are presented for aggregate revenue).

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." Estimates are presented for aggregate revenues only.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Actual revenues data for the BY-2 year ("Consuntivo 2007") appears in the table "Bilancio Programmatico 2009-2011" on page 44 of the Budget: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two to "a." I chose my answer because in fact estimates at very high levels of aggregation are included on page 44 of the budget document.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as suggested by the peer reviewer.</p>	<p>a</p>
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009: http://www.tesoro.it/documenti/open.asp?idd=19845</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	C
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011450.pdf, p. 20</p> <p><u>Comment:</u> Some information is made available on the 'Fondi Rotativi', but not on other important extra-budgetary funds.</p> <p><u>Researcher Response to this question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The source of this information should be added.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” I chose my answer because only information about replenishments to off-budget funds ('Fondi Rotativi' and “Gestioni Fuori Bilancio”) is reported without full details of the funds as a whole in the budget documents.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," presented 30/09/08: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf Relazione Previsionale e Programmatica 2009, Sezione II, p. 73: http://www.tesoro.it/documenti/open.asp?idd=20154</p> <p><u>Comment:</u> General information on transfers to lower levels of government is provided under the detailed allocation for the Ministry of Finance and in a narrative section on "Local Finances" in the Relazione Previsionale e Programmatica. This only consists of overall amounts, with few additional indications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>C</p>
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37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

We could not find any evidence of information on transfers to public corporations in budget documents. Our specific requests for information went unanswered.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: This answer should maybe be reconsidered. In the simplified 2010 budget, expenses for public corporations are reported, comparing 2009 and 2010 data, though this seems to be the first edition of this document.

See Ministero dell'economia e delle finanze, "Bilancio semplificato dello Stato per l'anno 2010," p. 8:

http://www.rgs.tesoro.it/VERSIONE-I/Bilancio-s/2010/Bilancio-semplificato_DLB2010.pdf

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the document that the Peer Reviewer refers to is for the 2010 budget, which is not the one that the questionnaire refers to. We could not find a similar document for 2009.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on quasi-fiscal activities in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on financial assets in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on non-financial assets in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>d</p>
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41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on expenditure arrears is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

We could not find any evidence of information on expenditure arrears in budget documents. Our specific requests for information went unanswered.

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Information on expenditure arrears can be found on Tabella no. 9 - Bilancio dello Stato per il 2009, page 36 of the Budget. It provides estimates of the anticipated outcome of expenditure arrears for the BY-1 year ("residui presunti al 31/12/08"):
http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the concepts of "arrears" and "residui" are different. A good translation of "residui" would be "carry-overs." In fact, all figures in Tables 10 and 11 (not 9) on pages 37-39 of the budget document have a positive sign, as carry-overs should, and not a negative one, as arrears should. The fact that "residui" appears for revenues as well confirms this opinion.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on contingent liabilities in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on future liabilities in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Italy does not receive donor assistance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>e</p>
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45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on tax expenditures is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

We could not find any evidence of information on tax expenditures in budget documents. Our specific requests for information went unanswered.

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The disclosure on tax expenditure can be found on page 66 "Allegato n. 7. Detailed information on purpose, duration and beneficiaries of each tax preference is provided on pp. 71-105. However, data refers only to new tax expenditures being proposed during the current budget year. http://leg16.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011450.pdf

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed to "c." I chose my answer because, while there seems to be some information on tax expenditures in the table that the Peer Reviewer indicates, there is no text explaining it, nor is it clear whether it is actually tax expenditures or simply the impact of tax measures on public finance aggregates.

IBP Comment: IBP editors chose answer "c" as suggested by the researcher.

C

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find any evidence of information on earmarked revenues in budget documents. Our specific requests for information went unanswered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>d</p>
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47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

We could not find the necessary information on spending on secret items. Our specific requests for information went unanswered.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: This answer should maybe be reconsidered. In the simplified 2010 budget, expenses for secret services are reported, comparing 2009 and 2010 data, though this seems to be the first edition of this document.

See Ministero dell'economia e delle finanze, "Bilancio semplificato dello Stato per l'anno 2010," Table 1/7:

http://www.rgs.tesoro.it/VERSIONE-I/Bilancio-s/2010/Bilancio-semplificato_DLB2010.pdf

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because there was no such document available in 2009. It would be interesting to get more detailed comments from the Government.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," pp. 2-5: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf f Relazione Previsionale e Programmatica 2009, pp. 28-31: http://www.tesoro.it/documenti/open.asp?idd=19845</p> <p><u>Comment:</u> The discussion is very concise and does not address important issues. Both documents cited give an overall view of the impact of policy measures on revenue and expenditure, but do not link these with government's broader policy goals, and do not provide a break-down by administrative unit or functional category.</p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." I think that my comments above fully justify the answer given. It would be interesting to get more detailed comments from Government.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	C

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relazione Previsionale e Programmatica 2009, pp. 28-31: http://www.tesoro.it/documenti/open.asp?idd=19845</p> <p><u>Comment:</u> The presentation is very concise and does not address important issues. While projections on the impact of policy measures are given for 3 years, covering both revenues and expenditure, these are not linked to government's broader policy goals, and do not provide a break-down by administrative unit or functional category.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	C
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>d</p>
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52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- a. Performance indicators are presented for all programs.
 - b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - d. No performance indicators are presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Performance indicators are contained in separate documents called "Note Preliminari" (<http://www.rgs.mef.gov.it/VERSIONE-I/e-GOVERNME1/NOTE-PRELI/Note-preli/2009/index.asp>) but for 2009 these were made public at a later stage, and therefore cannot be considered as "supporting budget documentation."

d

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because my comments above fully justify the answer given. The Government is probably not taking into account that the timing of the release of performance information is key. As noted, information exists, but is separate and delayed.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It would be useful to clarify in the comment the precise meaning of the answer "d" (lack of performance indicators or poor design of indicators).</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because performance indicators are not made available within the time limits considered valid for the OBI. No assessment is given about the quality of their design.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “d.” See comments on question 52 above.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as originally suggested by the researcher.</p>	<p>d</p>
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55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The answer should be reconsidered. In the simplified 2010 budget, various expenses for social welfare (for example the "social card" for families in need) are reported, comparing 2009 and 2010 data, though this seems to be the first edition of this document. See Ministero dell'economia e delle finanze, "Bilancio semplificato dello Stato per l'anno 2010," Table 3/7:
http://www.rgs.tesoro.it/VERSIONE-I/Bilancio-s/2010/Bilancio-semplificato_DLB2010.pdf

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the document was not available in 2009.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.agenziaentrate.gov.it/ilwwcm/connect/Nsi/Documentazione/Guide+Fiscali/ http://www.finanze.gov.it/export/finanze/Per_conoscere_il_fisco/Fiscalita_locale/index.htm</p> <p><u>Comment:</u> The revenue authority (Agenzia delle Entrate) and the Finance Department at the Treasury publish some comprehensive guides which cover some of the revenue sources that are most important for the average citizen. Guides on other revenue sources seem to be lacking.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	C

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.isae.it/bpg/publication_view.asp?InfoID=11470&iabspos=5&vjob=vsub,51&vtkid=</p> <p><u>Comment:</u> ISAE (Institute for Economic Studies and Analysis), a research institute funded by the Treasury, for example publishes a yearly report on "Public Policies and Redistribution" that analyses the distribution of the tax burden. We could not find any other similar analyses published by the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	C
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Italy does not receive assistance from International Financial Institutions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	e

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Italy does not receive assistance from donor countries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	e
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> http://www.governo.it/GovernoAzione/politiche_economiche/manovra_2009/intervento_tremonti021008.pdf http://www.rgs.mef.gov.it/VERSIONE-I/II-Bilanci/2009/Bilancio-in-breve-2009.pdf</p> <p><u>Comment:</u> A preliminary summary is provided in the Finance Minister's speech to Parliament when the Budget is tabled. A summary of the enacted budget is then prepared by the Ragioneria Generale dello Stato.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Ragioneria Generale dello Stato publishes a document called "Il Bilancio in breve" (The Budget in brief) which could count as a Citizens Budget. However, this summary is published about 2 months after the budget is approved and published, in February/March.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It must be noticed that this document does not seem to be planned as a citizens budget, but rather as a summary.</p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." The Peer Reviewer's comment was just a comment.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gov.it/dag/glossario/default.asp http://www.rgs.mef.gov.it/VERSIONE-I/Strumenti/Glossario/index.asp</p> <p><u>Comment:</u> Some glossaries are collated and published by different Departments within the Ministry of Finance, which contain explanations of many budget-related terms.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>C</p>
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63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

Legge 241/1990 "Nuove norme in materia di procedimento amministrativo e di diritto di accesso ai documenti amministrativi" and following modifications, in particular Legge 15/2005.

Comment:

Chapter V of Law No. 241 of 7 August 1990 provides for access to administrative documents. However, the right to access is limited. The law states that those requesting information must have a legal interest. The 1992 regulations require "a personal concrete interest to safeguard in legally relevant situations." The law was amended in 2005. The revision appears to adopt the court rulings and relaxes the interest somewhat to allow access when an individual can show they represent a more general public interest.

Researcher Response to this question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Though the answer should not be changed, it must be noticed that the legal status of the right to information has changed in a way that seems contrary to the one highlighted in the comment:

"A recent law (n. 15/2005) has modified the 1990 Act restricting the chance of the public to have access to administrations' information. The new law establishes that only those that have a direct, concrete and present interest, based on a precise and pertinent legal provision can have access. This could hinder, for example, the access to information to environmental movements or to consumer associations, or even to groups working at the local level." Civil Society Index for Italy, 2006, point 2.2.2.

http://www.civicus.org/media/CSI_Italy_Country_Report.pdf

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b," because no changes are suggested or needed.

IBP Comment: IBP editors chose answer "b" as suggested by the researcher.

b

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Reporting accuracy varies heavily from Ministry to Ministry. For example, from what we could verify, the Ministries of Education and Health do provide disaggregated information, while information made available by the Ministry for Internal Affairs is very limited.

Researcher Response to this question was "c"

C

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The budget document provides highly disaggregated financial information on individual programs. See "Stati di previsione" on page 211 and ff. of the Budget.

http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf
Expenditure data are disaggregated by Ministry (see for example: "Stato di previsione Ministero dello Sviluppo Economico Tabella n. 3" on page 455), and by individual programs ("Programmi") (see for example "Allegato 2 – Prospetto autorizzazioni di spesa per programmi Ministero delle politiche agricole alimentari e forestali" on page 974).

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because the Peer Reviewer seems to have misunderstood the question, which talks about a format that is more highly disaggregated than that which appears in the executive's budget proposal, while he/she refers to the budget document.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Reporting accuracy varies heavily from Ministry to Ministry. For example, from what we could verify, the Ministries of Education and Health do provide disaggregated information, while information made available by the Ministry for Internal Affairs is very limited.

C

Researcher Response to this question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No non-financial expenditure information is available in the budget document for individual programs. Citizens have the right in law to obtain information on budget documents but for some kind of non-financial information, the right to access is limited (see comment on answer 63).

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." See comment for previous question.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Law n. 468/78 of 22/08/1978 and subsequent modifications (including Law 208/99 of 25/06/1999), Art. 1-bis: http://www.parlamento.it/parlam/leggi/99208l.htm</p> <p><u>Comment:</u> The law specifies that the budget proposal for the following year has to be submitted to Parliament by 30 September of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.rgs.mef.gov.it/VERSIONE-I/Finanza-Pu/Calendario-RGS-delle-scadenze-di-finanza-pubblica.htm_cvt.asp http://www.rgs.mef.gov.it/VERSIONE-I/CIRCOLARI/2009/Circolare-del-5-giugno-2009-n.-21.htm_cvt.asp</p> <p><u>Comment:</u> The Treasury has a calendar with the main deadlines for budget formulation, though with no exact dates included. The Accountant General (Ragioneria Generale dello Stato) releases an online directive with detailed timelines and instructions. However, this does not cover the period after the submission of budget proposals by Ministries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

Before sending the budget proposal to Parliament, the executive engages in a structured debate with local authorities and the main economic stakeholders, including trade unions, to discuss the budget proposal. It does not hold normal consultations with members of the legislature.

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The executive holds extensive informal consultations with members of the parliament, parliamentary leaders or committee chairs and some key minority-party legislators.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

Researcher Response: This is unclear. Are we talking about formal consultations (in which case "d" is the right answer) or do informal consultations also count? In the latter case, it's fine to change the answer to "b."

IBP Comment: IBP editors chose answer "b," as suggested by the peer reviewer, to maintain the consistency of the assumptions used in selecting answers across the countries.

b

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive generally meets with the main economic stakeholders, including trade unions, to discuss budget priorities.

Researcher Response to this question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Consultation with so called "social partners" (employers' associations and trade unions) is mandatory in Italy and, in general, in the EU. Consultation with Regional, Province and City administrations is institutionalized as well (Conferenza Stato-Regioni, etc.).

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because no changes are suggested or needed.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Law n. 468/78 of 22/08/1978 and subsequent modifications (including Law 208/99 of 25/06/1999), Art. 1-bis: http://www.parlamento.it/parlam/leggi/99208l.htm</p> <p><u>Comment:</u> The pre-budget statement (Documento di Programmazione Economico-Finanziaria) is released by 30 June each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Documento di Programmazione Economico-Finanziaria per gli anni 2010-2013: http://www.tesoro.it/documenti/open.asp?idd=21784</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Documento di Programmazione Economico-Finanziaria per gli anni 2010-2013: http://www.tesoro.it/documenti/open.asp?idd=21784</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> Legge n. 468/78, Art. 1-bis.</p> <p><u>Comment:</u> By law, the executive has to send the budget proposal to the legislature by 30 September each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Different Ministries are present to answer and provide clarifications on questions during parliamentary debate that are open to the public.

Researcher Response to this question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." During the budget discussion the legislative committees ("Commissione Bilancio") held specific public hearings ("Audizioni") in which some constituencies are heard on budget issues. The scheduling of "Audizioni" on the Executive's Budget proposal ("Finanziaria") can be seen on the internet at:

<http://www.senato.it/notizie/8766/163120/270964/272878/notiziearchivio.htm>

Reports and videos of public hearings are disclosed on the web:

http://nuovo.camera.it/camera/xeditor/visual_edit/202

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." As verified, joint committee hearings include various constituencies.

IBP Comment: IBP editors chose answer "b" as suggested by the peer reviewer.

b

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Sectoral ministries are heard in 14 specific parliamentary committees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>b</p>
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>d</p>

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.camera.it/_dati/leg16/lavori/stencomm/05c05/audiz2/2008/0702p/s000r.htm http://www.camera.it/_dati/leg16/lavori/stencomm/0514/audiz2/2008/1203/s000r.htm</p> <p><u>Comment:</u> The links above provide two examples of the comprehensive reports that are posted on the Parliament's website related to public hearings held on budget-related issues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget documents present secret expenditures in aggregates, but the Executive can be called to clarify, orally.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Costituzione della Repubblica Italiana, Art. 81

http://www.governo.it/Governo/Costituzione/2_titolo1.html

Comment:

The Parliament can amend the budget but cannot increase the deficit. All additional expenditures have to be matched by equal additional revenues.

Researcher Response to this question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: It should be considered if a more appropriate response to this question would be "c." The reason is that, while in theory the legislature has authority to amend the budget, in practice very often the government hinders the exercise of this power using the confidence vote. It is a matter of fact that since 2003 up to 2009 all the budget laws have been approved thanks to confidence votes, asked for by the various governments, thus frustrating the attempts of the minority (but often the majority too) of the parliament to amend them. It should be added that the rationale for this strategy of the governments is to avoid the insertion in the public budget of privileges for narrow groups with vested particular interests. Interviews with opposition MPs would have clarified this situation. In any case, the Government's website (HYPERLINK "<http://www.gov.it/>"www.gov.it) contains documentation of this situation as well.

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the question relates to powers "in law," not in practice.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Bilancio di previsione dello Stato per l'anno finanziario 2009 e bilancio pluriennale per il triennio 2009-2011," presented 30/09/08: http://www.camera.it/_dati/leg16/lavori/stampati/pdf/16PDL0011460.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Every quarter, the executive publishes the "Trimestrale di Cassa." The last two, however, despite having been produced, have not yet been made public on government websites.</p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> Let me specify that the "Trimestrale di cassa" is a cash-based report, and expenditures are disclosed only by economic classification. The last two quarterly reports for 2009 have not been released to the public but it is a very uncommon situation, so I confirm the response "b." Quarterly reports issued in the last years and in 2009 can be seen on the web: http://www.rgs.mef.gov.it/VERSIONE-I/Finanza-Pu/Trimestral/2009/index.asp</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> No changes are suggested or needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	b

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The last two quarterly reports have not been released to the public.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The last two quarterly reports for 2009 have not been released to the public, but it is a very uncommon situation. In-year reports cover all revenue and expenditures organized by economic classification. Quarterly reports issued in the last years and in 2009 can be seen on the web: http://www.rgs.mef.gov.it/VERSIONE-I/Finanza-Pu/Trimestral/2009/index.asp</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because, although we agree with the Peer Reviewer, the fact that such reports were not made available to the public in 2009 fully justifies answer "d" in this occasion. This might change in the next round of OBI should things have gone back to normal.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

Comment:

The last two quarterly reports have not been released to the public.

d

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "e." As stated above (response 82), the quarterly reports are not organized by administrative unit.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." See comments in previous question. For 2009, the reports were not produced.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

The last two quarterly reports have not been released to the public.

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The last two quarterly reports for 2009 have not been released to public, but it is a very uncommon situation. In-year reports compare actual year-to-date expenditure with the same period in the previous years. Quarterly reports issued in the last years and in 2009 can be seen on the web: <http://www.rgs.mef.gov.it/VERSIONE-I/Finanza-Pu/Trimestral/2009/index.asp>

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." See comments in previous questions.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.finanze.gov.it/export/finanze/Per_conoscere_il_fisco/studi_st_atiche/entrate_tributarie/index.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.finanze.gov.it/export/download/altri2/Bollettino_entrate_-_Giugno_2009_xv.4x.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.finanze.gov.it/export/download/altri2/Bollettino_entrato_-_Giugno_2009_xv.4x.pdf</p> <p><u>Comment:</u> Comparisons are made with the same period in the previous year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.finanze.gov.it/export/download/altri2/Bollettino_entrato_-_Giugno_2009_xv.4x.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.finanze.gov.it/export/download/altri2/Bollettino_entrato_-_Giugno_2009_xv.4x.pdf</p> <p><u>Comment:</u> The "Bollettino Trimestrale" published by the Treasury Department provides summary information on new debt issued, but lacks some detail and narrative explanation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>b</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Normally, quarterly reports are released within three months after the end of the quarter. However, as indicated above, the reports for the first and second quarter of 2009 have not been released to the public yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>C</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009": http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf</p> <p><u>Comment:</u> The mid-year review does not address changes in economic outlook, but simply seeks parliamentary approval for variations in revenues and expenditures in relation to the original enacted budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	d
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93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009": <http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf>

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "b" since the narrative is lacking.

b

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009," presented 30/06/2009: http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009," presented 30/06/2009: http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Disegno di Legge "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2009," presented 30/06/2009: http://www.senato.it/service/PDF/PDFServer/BGT/00426890.pdf</p> <p><u>Comment:</u> The mid-year review is precisely a bill that is submitted to Parliament to seek legislative approval for shifting funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> http://www.denaro.it/VisArticolo.aspx?IdArt=558461 http://www.autoritalavoripubblici.it/portal/public/classic/Comunicazione/Pubblicazioni/StudiRicerche/_considerazioniRiconoscimento/</p> <p><u>Comment:</u> The links above provide some evidence of significant reported problems in the system for the procurement of goods and services.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>C</p>
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets are approved before the funds are expended.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>a</p>

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." It depends year by year on several factors.</p> <p><u>Researcher Response:</u> It is not clear how to interpret this question. We looked at a few recent examples and came to answer "a," but the Government comment is true. IBP can adjudicate.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u> The year-end report is submitted to Parliament before 30 June of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09 http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u> The year-end report does not make any mention of issues related to the macroeconomic forecast.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It would be useful to clarify which of the two options of the answer "d" is occurring in this case.</p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> I chose my answer because the year-end report does not include any non-financial data.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the year-end report does not include any performance indicators.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	<p>d</p>
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<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It would be useful to clarify which of the two options of the answer "d" is occurring in this case.</p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> I chose my answer because no information was found in the year-end report on extra-budgetary funds.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Rendiconto Generale dello Stato, submitted to Parliament on 30/06/09: http://www.senato.it/service/PDF/PDFServer/BGT/00426845.pdf</p> <p><u>Comment:</u> The audited year-end report is submitted to Parliament and released to the public on 30 June of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Court reviews and audits all expenditures carried out by the Government and publishes its judgement by the end of June of the year following budget closure (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report’s content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.corteconti.it:80/Ricerca-e-1/Gli-Atti-d/Controllo-/Documenti/Sezioni-ri/Sezioni-ri/Allegati-r/Relazione-4/DECISIONE-2008.zip</p> <p><u>Comment:</u> The “Decisione” provides a 19-page overview of the main issues raised in the audit process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The head of the SAI can only be removed by the judiciary (comment received from the Corte dei Conti).</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is a constitutional provision (article 100.3 of the Italian Constitution).</p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> No changes are suggested or needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find sufficient evidence to answer this question.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d," as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Court can undertake any audit it wishes to, excluding the budgets of constitutional bodies (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget limit for the SAI is determined by the SAI and approved by Parliament (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has designated staff to cover audits of the security sector (comment received from Corte dei Conti).</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is not clear (but it is of utmost importance) whether the staffing levels are actually consistent with the SAI's mission.</p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because no changes are suggested or needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

Indications and suggestions from the public reach the SAI, but there are no formal mechanisms of communication (comment received from Corte dei Conti).

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: As everywhere in the Italian public administration, the Corte dei Conti has established an Office for the relations with the public (hyperlink: <http://www.corteconti.it/Cittadini-/Ufficio-Re/Presentazi/index.asp>; <http://www.corteconti.it/Cittadini-/Ufficio-Re/Presentazi/index.asp>), which is in charge of granting to the citizenry their rights of access, information and participation. Nevertheless, no data on the functioning of this office seems to be available. Moreover, everyone can send a statement or complaint to the Corte dei Conti, which can take it into account and eventually investigate. The appropriate answer could therefore be "c."

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because we received a comment by the Corte dei Conti itself stating that there are no formal mechanisms.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All reports are sent to Parliament and are scrutinized by the competent parliamentary Commission (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Other: the executive does not report publicly, but the SAI includes information on follow up in the following year's report, which is publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s response.</p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is included in the following year's report (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	a
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audits reports on security sectors are provided to the legislature. Other secret programs (like secret service) are not audited (comment received from Corte dei Conti).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's response.</p>	b