

Open Budget Survey 2017

Questionnaire

Italy

January 2018



INTERNATIONAL BUDGET PARTNERSHIP
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COUNTRY QUESTIONNAIRE: ITALY

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: It is determined by law (Legge 7 aprile 2011 n. 39). See also <http://www.governo.it/articolo/comunicato-stampa-del-consigli...> (<http://www.governo.it/articolo/comunicato-stampa-del-consiglio-dei-ministri-n110/4452>). http://www.mef.gov.it/inevidenza/article_0201.html (http://www.mef.gov.it/inevidenza/article_0201.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: The PBS ("DEF" in Italy) must be presented to the government and to the parliament before the 10th of April. It is determined by law (Legge 7 aprile 2011 n. 39). See also <http://www.governo.it/articolo/comunicato-stampa-del-consigli...> (<http://www.governo.it/articolo/comunicato-stampa-del-consiglio-dei-ministri-n110/4452>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016. According to Law 196/2009, in addition to the PBS (called "Documento di economia e finanza", DEF) presented by April 10th to Parliament, "an Update of the DEF is presented to Parliament by 27 September each year" (art. 7, paragraph 2, letter b) in preparation for the Budget Bill.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 08 April 2016

Sources: It is determined by law (Legge 7 aprile 2011 n. 39). See also <http://www.governo.it/articolo/comunicato-stampa-del-consigli...>
(<http://www.governo.it/articolo/comunicato-stampa-del-consiglio-dei-ministri-n110/4452>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The link shown is not working. I suggest the following: http://www.mef.gov.it/inevidenza/article_0201.html
(http://www.mef.gov.it/inevidenza/article_0201.html)

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016. The Update to the DEF for FY 2017 was deliberated on 27 September 2016. http://www.mef.gov.it/inevidenza/article_0242.html
(http://www.mef.gov.it/inevidenza/article_0242.html) <http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pu...>
(<http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pubblica/index.html>) http://www.dt.tesoro.it/modules/documenti_it/analisi_programm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date is determined by the press release in the Ministry of Economy and Finance (MEF) website.

Sources: Press release MEF website: http://www.mef.gov.it/inevidenza/article_0201.html (http://www.mef.gov.it/inevidenza/article_0201.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Update to the DEF for FY 2017: http://www.mef.gov.it/inevidenza/article_0242.html (http://www.mef.gov.it/inevidenza/article_0242.html)

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Links of Italian PBS (DEF, documento di economia e finanza) at <http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pu...>
(<http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pubblica/>) - Section I:
http://www.dt.tesoro.it/modules/documenti_it/analisi_programm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/W-_DEF_2016_Sez_I_PdS_2016.pdf) - Section II:
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/DEF/2016/DEF-2016-Sez-II-AnalisiETtendenzeDellaFinanzaPubblica.pdf) - Section III:
http://www.dt.tesoro.it/modules/documenti_it/analisi_programm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/W-_DEF-2016-Sez_III-PNR_2016.pdf)

Sources: In the link it is possible to find all sections, with attachments and methodology, of DEF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Update to the DEF for FY 2017: http://www.dt.tesoro.it/modules/documenti_it/analisi_programm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf) http://www.dt.tesoro.it/modules/documenti_it/analisi_programm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/Relazione_al_Parlamento_NdA_del_DEF_2016_FINALE.pdf) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/DEF/Leggi_pluriennali_di_spesa/2016/Leggi_Pluriennali_NAGG_DEF_2016_-_VOL_I.pdf) http://www.mef.gov.it/inevidenza/documenti/rapporto_evasione...
(http://www.mef.gov.it/inevidenza/documenti/rapporto_evasione_2016_2709_H.16.37_definitivo.pdf) http://www.mef.gov.it/inevidenza/documenti/Relazione_evasion...
(http://www.mef.gov.it/inevidenza/documenti/Relazione_evasione_fiscale_e_contributiva_0926_ore1300_xversione_definitiva-29_settembre_2016.pdf)

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: They are published as pdf.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Documento di economia e finanza 2016" [DEF - Economic and Finance Document 2016]

Sources: <http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pu...> (<http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pubblica/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 1. Documento di economia e finanza 2016 (DEF) 2. Nota di aggiornamento del Documento di economia e finanza 2016

Researcher response: We have used the initial DEF from April as PBS while the "nota di aggiornamento al DEF" has been used as supporting document to the EBP, because it's published close to the Budget.

PBS-8: Is there a "citizens version" of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 15 october 2016

Sources: The date is determined by law, with the Legge 7 aprile 2011 n. 39

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: EBP for FY 2017-2019 was presented to Parliament on 29 October 2016.

Comments: Please note that the current text of Law n. 196/2009, article 7, paragraph 2, letter d), as amended by the recent Law n. 163/2016, provides that the State Budget Bill shall be presented to Parliament within 20 October. The Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

Researcher response: Reviewers are right: this is the correct link (and date).<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...> (http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127.First) tab "iter": "Disegno di legge C. 4127 Presentato il 29 ottobre 2016"

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: no comment

Peer Reviewer

Opinion: Agree with Comments

Comments: I would suggest this site to support disclosure to the public before the legislature enacts it:

http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL00... (http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL0045860.pdf)

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 15 october 2016

Sources: It is determined by law (Legge 7 aprile 2011 n. 39) and it usually happens in practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: EBP for FY 2017-2019 was presented to Parliament on 29 October 2016.

Comments: Please note that the current text of Law n. 196/2009, article 7, paragraph 2, letter d), as amended by the recent Law n. 163/2016, provides that the State Budget Bill shall be presented to Parliament within 20 October. The Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

Researcher response: This was an oversight, in that we accidentally left the 2015 tabling date. Government reviewer is right, in that the EBP 2017 was presented to Parliament on October 29, 2016.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_t...
(http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_testi.htm)

Sources: http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_t...
(http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_testi.htm)

Peer Reviewer

Opinion: Agree with Comments

Comments: To provide a more comprehensive information I would also suggest the publication of the draft EBP on the website of the Chamber of Deputies: <http://www.camera.it/leg17/126?pd=3444> (<http://www.camera.it/leg17/126?pd=3444>)

Government Reviewer

Opinion: Disagree

Suggested answer: This is the link to the EBP for FY 2017-2019 <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...>
(<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127&sede=&tipo=>)

Comments: This is the link to the EBP for FY 2017-2019 <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...>
(<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127&sede=&tipo=>)

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_t...
(http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_testi.htm)

Sources: Website of Senato, one of the two houses of the bicameral Italian Parliament.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** I would suggest to add the right link: <http://www.senato.it/leg/17/BGT/Schede/Ddliter/47480.htm>
(<http://www.senato.it/leg/17/BGT/Schede/Ddliter/47480.htm>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** This is the link to the EBP for FY 2017-2019 <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...>
(<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127&sede=&tipo=>) You can find EBP documents in the Ministry of economy and finance website: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/)**Comments:** This is the link to the EBP for FY 2017-2019 <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...>
(<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127&sede=&tipo=>) You can find EBP documents in the Ministry of economy and finance website: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
([http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...](http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)) (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...) ([http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...](http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf))
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... ([http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...](http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)) http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/Allegato-t-17-19/)**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.**Sources:** <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/>). See also http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/OPENDATA/201... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/OPENDATA/2016/DLB/DLB_EF_2016-2018_Open_Data_-_Dati.csvsv)**Comments:** Researcher: Data are in CSV.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** All EBP 2017 detailed data in a machine readable format are available at the following links: https://bdap-opendata.mef.gov.it/catalog/DLB_/?h=search0&sea... (https://bdap-opendata.mef.gov.it/catalog/DLB_/?h=search0&search1&search2&search3)
https://bdap-opendata.mef.gov.it/catalog/DLB_SPE_G8E (https://bdap-opendata.mef.gov.it/catalog/DLB_SPE_G8E)**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 1. Disegno di legge di Stabilità 2. Disegno di legge di Bilancio 3. Documento Programmatico di Bilancio (DPB)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 1. Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019. 2. Documento Programmatico di Bilancio 2017 (DPB)

Comments: Please note that, according to the current text of Law n. 196/2009, starting from fiscal year 2017 the Budget and the Stability Law ("1. Disegno di legge di Stabilità" and "2. Disegno di legge di Bilancio") have been combined and presented in a single document. Consequently, the full title of EBP 2017 is the following: Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019. The Draft Budgetary Plan ("3. Documento programmatico di bilancio DPB") is required by Regulation EU No. 473/2013 (art. 6) and to be presented within 15 October each year. The Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

Researcher response: Government Reviewer is right in that the answer should be 1. Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019. 2. Documento Programmatico di Bilancio 2017 (DPB).

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 7 dicembre 2016

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the correct link to the EB for FY 2017-2019 is the following: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Legge-di-b/)

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 21 December 2016

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Legge-di-b/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Publication on the official journal of Italian government, Gazzetta Ufficiale.

Sources: <http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/s...> (<http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/sg>) See also: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Legge-di-b/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/s...> (<http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/sg>)

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.mef.gov.it/documenti-pubblicazioni/open-data/> (<http://www.mef.gov.it/documenti-pubblicazioni/open-data/>) See also http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/OPENDATA/201... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/OPENDATA/2017/LB/LB_EF_2017_Open_Data_-_Dati.csv). [Note that "LB" stands for "Legge di bilancio", i.e., Enacted Budget]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: All EB 2017 detailed data in a machine readable format are available at the following links: https://bdap-opendata.mef.gov.it/catalog/LBF_/?h=search0&sea... (https://bdap-opendata.mef.gov.it/catalog/LBF_/?h=search0&search1&search2&search3) https://bdap-opendata.mef.gov.it/catalog/LBF_SPE_G8E (https://bdap-opendata.mef.gov.it/catalog/LBF_SPE_G8E)

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019.

Sources: No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019.
Comments: Please note that, according to the current text of Law n. 196/2009, starting from fiscal year 2017 the Budget and the Stability Law (“1. Legge di Stabilità” and “2. Legge di Bilancio”) have been combined in a single document. Consequently, the full title of EB 2017-2019 is the following: Disegno di legge del Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019. The Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

IBP comment: Note: the researcher updated the answer based on the Government Reviewer’s comment.

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: A Citizens Budget for the 2017 Enacted Budget was not produced at the time of research (but the budget had just been approved, and published in late December). The latest Citizens Budget for the EB was for FY 2016: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/)

Peer Reviewer
Opinion: Agree with Comments

Comments: The Citizens Budget for the 2017 Enacted Budget was released on February 2017: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazion... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/LLDBIB-2017-2019.pdf)

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: A Citizen Budget for the EB 2017 was published in January 2017. “La legge di bilancio 2017-2019 in breve” <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>)

Researcher response: In this round of the Open Budget Survey, we only take into account information and documents published up until December 31, 2016. So by that date, the 2017 CB had not yet been released.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017

Comments: There are various CB's issued at different times of the budget cycle. In brief: An interactive website where detailed data and summary tables and figures are updated within 48 hours from the transmission of each budget document to Parliament (for EBP, EB, MYR and YER).

<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancidegli...>

(<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>) More detailed notes with explanatory text: for the EB 2017-2019 is available (La legge di bilancio 2017-2019 in breve). In this case FY is 2017. <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...>

(<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) for YER that refers to 2015 (Il Rendiconto del bilancio in breve 2015). In this case FY is 2015. <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...>

(http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/) Links: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/LLDBIB-2017-2019.pdf

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/IL_Rendiconto_in_breve/2015/IL_rendiconto_in_Breve_2015.pdf)

Researcher response: In this round of the Open Budget Survey, we only take into account information and documents published up until December 31, 2016. So by that date, the 2017 CB had not yet been released.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The answer is referred to "bilancio in rete" that often is published some months after the EB http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/) however we don't know the exact date of publication. However, in Italy now we have this app http://www.mef.gov.it/inevidenza/article_0229.html (http://www.mef.gov.it/inevidenza/article_0229.html) that has been developed for citizens and is regularly updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: An interactive website where detailed data and summary tables and figures are updated within 48 hours from the transmission of each budget document to Parliament (for EBP, EB, MYR and YER) <http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancide...>

(<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>) More detailed notes with explanatory text: for the EB 2017-2019 is available (La legge di bilancio 2017-2019 in breve). In this case FY is 2017. <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...>

(<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) for YER that refers to 2015 (Il Rendiconto del bilancio in breve 2015). In this case FY is 2015. <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...>

(http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 30 March 2016

Sources: No comment

Peer Reviewer

Opinion: Agree with Comments

Comments: We do not know the exact date of publication (see also your answer to CB-2a). I would suggest the following comment: "The CB is usually published by the end of March of the next fiscal year year."

Government Reviewer

Opinion: Disagree

Suggested answer: 48 hours from transmission of the data to Parliament as concerns the interactive website 1 March 2017 for Citizen Budget version of the Enacted Budget 2017 12 September 2016 for Citizen Budget version of the Year-End Report 2015

Comments: 48 hours from transmission of the data to Parliament as concerns the interactive website 1 March 2017 for Citizen Budget version of the Enacted Budget 2017 12 September 2016 for Citizen Budget version of the Year-End Report 2015

Researcher response: In this round of the Open Budget Survey, we only take into account information and documents published up until December 31, 2016. So by that date, the 2017 CB had not yet been released.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: It is written on the government website <http://www.rgs.mef.gov.it/VERSIONE-I/> (<http://www.rgs.mef.gov.it/VERSIONE-I/>)

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016-BilancioINBreve.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: The date of publication of "Bilancio in breve 2016" is not specified (see also answer CB-2a).

Comments: The date of publication of "Bilancio in breve 2016" is not specified (see also answer to question CB-2a). The CB of 2017 is February 2017.

Government Reviewer

Opinion: Disagree

Suggested answer: The dates of the documents are written on the government website when the two Citizen Budgets are published and they are highlighted the "news" section of the home page. Citizen Budget version of the Enacted Budget 2017 <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) Citizen Budget version of the Year-End Report 2015 <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)

Comments: The dates of the documents are written on the government website when the two Citizen Budgets are published and they are highlighted the "news" section of the home page. Citizen Budget version of the Enacted Budget 2017 <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) Citizen Budget version of the Year-End Report 2015 <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)

Researcher response: The date of publication of the document is written on the government website when the Citizen Budgets is published, and it is highlighted in the "news" section of the home page. In addition, the Government Reviewer cites the CB for the Year-End Report, which was published in February 2017, that is after the Survey cutoff date of December 31, 2016 (and therefore cannot be taken into account in this round of the Survey).

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016-BilancioINBreve.pdf) See also http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2016/)

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The interactive website <http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancide...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>) Citizen Budget version of the Enacted Budget 2017 (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>)) Citizen Budget version of the Year-End Report 2015 (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)) The Simplified Budget 2017 (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2017/)) links: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazion... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/LLDBIB-2017-2019.pdf) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Il_Rendiconto_in_breve/2015/Il_rendiconto_in_Breve_2015.pdf)

Comments: The interactive website <http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancide...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>) Citizen Budget version of the Enacted Budget 2017 (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>)) Citizen Budget version of the Year-End Report 2015 (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)) The Simplified Budget 2017 (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2017/)) links: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazion... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/LLDBIB-2017-2019.pdf) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Il_Rendiconto_in_breve/2015/Il_rendiconto_in_Breve_2015.pdf)

Researcher response: The Government Reviewer is referring to a document released after December 31, 2016, which is the cutoff date applied to all countries, to include information in the 2017 Open Budget Survey. In addition, the Citizens Budget for the YER is not used in this section of the questionnaire.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Bilancio in breve 2016-2018

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The interactive website <http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancide...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>) Citizen Budget version of the Enacted Budget 2017 (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>)) Citizen Budget version of the Year-End Report 2015 (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)) The Simplified Budget 2017 (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2017/)) links: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazion...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/LLDBIB-2017-2019.pdf)
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Il_Rendiconto_in_breve/2015/Il_rendiconto_in_Breve_2015.pdf)

IBP comment: We acknowledge the additional links provided by the Government Reviewer.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB corresponds mainly to the Enacted Budget and its adjustments

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016-BilancioINBreve.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The CB "La legge di bilancio 2017-2019 in breve" corresponds to the Enacted Budget 2017-2019. There is also a CB for YER, called "Il Rendiconto del bilancio in breve 2015", that corresponds to the Year-End Report 2015.

Comments: The CB "La legge di bilancio 2017-2019 in breve" corresponds to the Enacted Budget 2017-2019. Please note it does not consider adjustments made with MYR. <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) There is also a CB for YER, called "Il Rendiconto del bilancio in breve 2015", that corresponds to the Year-End Report 2015. <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/) The interactive website <http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancide...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/bilancideglienti/Pagine/default.aspx>)

IBP comment: We acknowledge the comment from the Government Reviewer, as confirmed by the researcher in question 67 (that received a "b" response).

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 31 May 2016 - period January - March 30 September 2016 - period April - June 30 November 2016 - period July - September Previous years' quarterly reports were also published in a timely manner.

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/Cose-Le-relazioni-di-cassa.html) see also http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: The current text of article 14, paragraph 4, as replaced by law n. 163/2016, is as follows: "By 31 May, 30 September and 30 November each year the Minister for the Economy and Finance – Department of the State Accountant General shall publish a report on the consolidated cash account of central government, referring respectively to the first quarter, first half, and first nine months of the year. The report published by 30 September shall provide the updated estimate of the consolidated cash account of general government for the year."

Sources: Art. 14, comma 4, della legge n.196/2009

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The current text of article 14, paragraph 4, as replaced by law n. 163/2016, is as follows: "By 31 May, 30 September and 30 November each year the Minister for the Economy and Finance – Department of the State Accountant General shall publish a report on the consolidated cash account of central government, referring respectively to the first quarter, first half, and first nine months of the year. The report published by 30 September shall provide the updated estimate of the consolidated cash account of general government for the year."

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016. The current text of article 14, paragraph 4, as replaced by law n. 163/2016, is as follows: "By 31 May, 30 September and 30 November each year the Minister for the Economy and Finance – Department of the State Accountant General shall publish a report on the consolidated cash account of central government, referring respectively to the first quarter, first half, and first nine months of the year. The report published by 30 September shall provide the updated estimate of the consolidated cash account of general government for the year."

Researcher response: The Government Reviewer's comment is well received; thank you for the accuracy of the update.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-settembre-2016.pdf)

Sources: no comment

Comments: Researcher: More general website for the IYR, where it is possible to view previous IYRs (right hand side of the page):

http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html)

Comments: Researcher: The format is a pdf.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I suggest b) since some of the numerical data are available in .CSV format; see: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that since the last report for the period July-September 2016 data are available in .xls and .csv format at the following link:

http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/TABELLE_dei_conti_di_cassa-Settore_Pubblico_e_sottosettori_-_III_trimestre_2014-2016.xls) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/ALLEGATO_1_-_Quadri_di_costruzione_dei_conti_consolidati_di_cassa_del_Settore_Pubblico_-_III_trim_2016.xls) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Settore_Pubblico_Valori_Assoluti_-_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Settore_Pubblico_Valori_Percentuali_al_PIL_-_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Settore_Pubblico_Percentuale_di_realizzazione_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Amministrazioni_Centrali_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Amministrazioni_Locali_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/Enti_di_Previdenza_III_trimestre_2014-2016.csv) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/IIITRIM2016/QCSP2016_Quadri_di_costruzione_dei_conti_consolidati_di_cassa_del_Settore_Pubblico_-_III_trim_2016.csv)

Researcher response: We did not change the answer because the documents that both Peer and Government Reviewer mention have been published after December 31. 31/12/2017 is the cutoff date of the Survey, when only PDF formats were available.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: RELAZIONE SUL CONTO CONSOLIDATO DI CASSA DELLE AMMINISTRAZIONI PUBBLICHE AL 30 SETTEMBRE 2016 (ART. 14 DELLA LEGGE 31 DICEMBRE 2009, N. 196)

Sources: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/index.html)

Comments: Researcher: RELAZIONE SUL CONTO CONSOLIDATO DI CASSA DELLE AMMINISTRAZIONI PUBBLICHE AL 30 GIUGNO 2016 (ART. 14 DELLA LEGGE 31 DICEMBRE 2009, N. 196) RELAZIONE SUL CONTO CONSOLIDATO DI CASSA DELLE AMMINISTRAZIONI PUBBLICHE AL 31 MARZO 2016 (ART. 14 DELLA LEGGE 31 DICEMBRE 2009, N. 196) RELAZIONE SUL CONTO CONSOLIDATO DI CASSA DELLE AMMINISTRAZIONI PUBBLICHE AL 30 SETTEMBRE 2015 (ART. 14 DELLA LEGGE 31 DICEMBRE 2009, N. 196)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2016

Sources: http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL00...
(http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL0043160.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: The document is available to the public within the indicated time frame, but still not approved by both the houses of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: According to art. 33 Law No. 196/2009, the MYR must be transmitted to the Parliament within June 30th. The MYR bill can be amended following the parliamentary consideration. The MYR 2016 was approved by Parliament on 4 October 2016 (by Law 12 October 2016, No. 196). Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 11 July 2016

Sources: http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL00...
(http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL0043160.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: According to art. 33 Law No. 196/2009, the MYR must be transmitted to the Parliament within June 30th. The MYR bill can be amended during Parliament examination. The MYR 2016 was approved by Parliament on 4 October 2016 (by Law 12 October 2016, No. 196) Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Camera dei Deputati's website, section on proposal of laws.

Sources: <http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=3974...> (<http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=3974&sede=&tipo=>)

Comments: Researcher: The websites of Camera and Senato (the two houses of Parliament) declare that, once transmitted, the texts/documents are immediately (or with a very short delay) published. This declaration seems to be confirmed by looking at where they publish all the legislation discussed and eventually approved by the Camera and Senato. See: <http://www.camera.it/leg17/141> (<http://www.camera.it/leg17/141>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL00...
(http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL0043160.pdf)

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is in pdf,

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The data are also available in a machine readable format. See detailed data on the section "Legge di assestamento" at the following link <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that all MYR 2016 detailed data in a machine readable format are available at the following links: https://bdap-opendata.mef.gov.it/catalog/PAS_SPE%20OR%20PAS_... (https://bdap-opendata.mef.gov.it/catalog/PAS_SPE%20OR%20PAS_ENT) https://bdap-opendata.mef.gov.it/catalog/PAS_SPE_G8E (https://bdap-opendata.mef.gov.it/catalog/PAS_SPE_G8E)

Researcher response: The documents cited by the reviewers have been published after 31/12/2016, which was the cutoff date to include documents and information in the 2017 Open Budget Survey.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016

Sources: <http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=3974...> (<http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=3974&sede=&tipo=>)

Peer Reviewer

Opinion: Agree with Comments

Comments: I suggest to also add the following source: http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL00... (http://www.camera.it/_dati/leg17/lavori/stampati/pdf/17PDL0043160.pdf)

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_economico/2015/index.html)

Peer Reviewer

Opinion: Agree with Comments

Comments: The source provided shows the YER on a full accrual basis. I suggest to also add this source which provides the YER on a modified cash basis. <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Government Reviewer

Opinion: Agree with Comments

Comments: The correct link to the YER is the following: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/index.html) The YER (Final Statement of Account) consists of two distinct parts: a) the revenue and expenditure account b) the balance sheet. the revenue and expenditure account: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/) the balance sheet: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/

-i/Rendiconto/C... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto_generale_del_patrimonio/)

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: No comment

Peer Reviewer

Opinion: Agree with Comments

Comments: I suggest to support option "b" with this link: <http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm> (<http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to Law n. 196/2009, Articles 35, paragraph 1, "The Minister for the Economy and Finance shall present to Parliament, before the end of June, the Final Statement of Account for the fiscal year that ended the previous 31 December, disaggregated by mission and programme. The associated bill shall be accompanied by a preliminary general note." http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

Researcher response: The Year-End Report was actually sent to Parliament on July 11, 2016. This supports a "b" response.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 11 July 2016

Sources: There used to be a press release available throughout the end of 2016, but it's not available anymore.

Peer Reviewer

Opinion: Disagree

Suggested answer: The YER must be submitted for approval by the Government to the Parliament by the end of June. Then, the approval by the Parliament takes almost always three months and the final publication takes place right afterwards. The YER 2015 has been approved on the 5th October 2016 and published on 28th October 2016: <http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm> (<http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm>) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf)

Comments: The YER must be submitted for approval by the Government to the Parliament by the end of June. Then, the approval by the Parliament takes almost always three months and the final publication takes place right afterwards. The YER 2015 has been approved on the 5th October 2016 and published on 28th October 2016: <http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm> (<http://www.senato.it/leg/17/BGT/Schede/Ddliter/47245.htm>) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: 11 July 2016

Comments: The YER 2015 was transmitted to Parliament on 11 July 2016 <http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0043180&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=#FR)

Researcher response: The government reviewer is right in that the Year-End Report for FY 2015 was not published at the end of June as initially indicated in my response, but on July 11, 2016.

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Government official press release

Sources: The press release it's not available anymore but the document has been published here <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Comments: Researcher: It has been transmitted to the Parliament some days after, and immediately published.

Peer Reviewer

Opinion: Disagree

Suggested answer: The YER 2015 has been published on 28th October 2016: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf) The YER has been submitted to the Parliament for approval by the end of June 2016.

Comments: The YER 2015 has been published on 28th October 2016: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf) The YER has been submitted to the Parliament for approval by the end of June 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: The YER 2015 was transmitted to Parliament on 11 July 2016, as shown on the Parliament Act itself (and all data, even in numeral formato, are published on the Ministry of economy and finance website within 48 hours from transmission to Parliament) <http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> ([http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=#FR](http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0043180&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=#FR))

IBP comment: The peer reviewer's comment is very insightful, in that it indicates when the Year-End Report was approved by both houses of Parliament. However, this question refers to when this document became available in first place, and it did so a few months prior to it being approved by Parliament. The response is unchanged.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/index.html) The YER (Final Statement of Account) consists of two distinct parts: a) the revenue and expenditure account b) the balance sheet. the revenue and expenditure account: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/) the balance sheet: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto_generale_del_patrimonio/)

Sources: no comment

Peer Reviewer

Opinion: Agree with Comments

Comments: I suggest to add these links: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf) <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/index.html) The YER (Final Statement of Account) consists of two distinct parts: a) the revenue and expenditure account b) the balance sheet. the revenue and expenditure account: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/) the balance sheet: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto_generale_del_patrimonio/)

Comments: The correct link to the YER is the following: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/index.html) The YER (Final Statement of Account) consists of two distinct parts: a) the revenue and expenditure account b) the balance sheet. the revenue and expenditure account: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/) the balance sheet: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto_generale_del_patrimonio/)

Researcher response: The links suggested by the Government Reviewer to the Year-End Report are relevant and have been taken into account.

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: This document is published only in pdf.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All numerical data of YER are available in a machine readable format, see the section "Rendiconto" at the following link: <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2015/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2015/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that all YER 2015 detailed data in a machine readable format are available at the following links: https://bdap-opendata.mef.gov.it/catalog/RND_SPE_ELB%20OR%20... (https://bdap-opendata.mef.gov.it/catalog/RND_SPE_ELB%20OR%20RND_ENT_ELB%20OR%20RND_SPE_G8E) https://bdap-opendata.mef.gov.it/catalog/RND_SPE_G8E (https://bdap-opendata.mef.gov.it/catalog/RND_SPE_G8E)

Researcher response: We did not change the answer because the files in *csv format have been published after 31/12/2016 <http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/news.as...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/news.aspx>)

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015"

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/e-GOVERNME1/... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/e-GOVERNME1/Contabilit/Pubblicazioni/RendicontoEconomico/RendicontoEconomico_2015.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: The full title of YER is: "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015"

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf)

<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/>)

Comments: The report titled "Rendiconto Economico" is just an annex (on a full accrual basis) to the YER. The full title of YER is: "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/Legge_Rendiconto_2015.pdf) <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/>)

Government Reviewer

Opinion: Disagree

Suggested answer: "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015"

Comments: The correct title of the YER 2015 is the following "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015"

Researcher response: Peer and Government Reviewers are correct, in that the full title of the report is "Rendiconto generale dell'Amministrazione dello Stato per l'esercizio finanziario 2015."

YER-8: Is there a "citizens version" of the YER?

a. Yes

b. No

Answer: a.

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/IL_Rendiconto_in_breve/2015/IL_rendiconto_in_Breve_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 June 2016**Sources:** http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** I would suggest to point out that there isn't a particular date by when the AR is published. It must be published within the end of June to allow the Government to submit the Year-End Report to the Parliament for approval. The AR for FY 2015 has been published on 23rd June 2016.**Government Reviewer****Opinion:** Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: By Corte dei Conti's, the Italian Supreme Audit Institution, website**Sources:** http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)**Comments:** Researcher: The documents are available contextually to the date of the "Relazione sul rendiconto generale dello Stato." The date next to each document shows the date when it was posted on the web.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)
http://www.corteconti.it/attivita/controllo/finanza_pubblica...
(http://www.corteconti.it/attivita/controllo/finanza_pubblica/bilanci_manovra_leggi/rendiconto_generale_2015/)**Sources:** Several linked documents. The first web link shows the links to all the SAI reports (including those for previous years). The second link takes us directly to the 2015 Audit Report.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: It is published in a pdf format. http://www.corteconti.it/attivita/controllo/finanza_pubblica...
(http://www.corteconti.it/attivita/controllo/finanza_pubblica/bilanci_manovra_leggi/rendiconto_generale_2015/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Giudizio di parificazione del rendiconto generale dello Stato relativo all'esercizio finanziario 2015

Sources: http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/ (http://www.corteconti.it/pubblicazioni/Giudizio_rendiconto/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

- a. Yes
b. No

Answer: b.

Sources: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
b. No

Answer: a.

Sources: The app <http://bilancioaperto.mef.gov.it/landing.html#download> (<http://bilancioaperto.mef.gov.it/landing.html#download>) is an ongoing project. See also http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2016/) <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/index.jsp> (<http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/index.jsp>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It seems that this link is not working: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2016/) <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/index.jsp> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/))

Government Reviewer

Opinion: Agree with Comments

Comments: The main portal for disseminating government fiscal information is Open BDAP at following link: <http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/de...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/default.aspx>) Other important websites are the following: MEF Ministero dell'Economia e delle Finanze (Ministry for the Economy and Finance) <http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pu...> (<http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pubblica/index.html>) <http://www.mef.gov.it/documenti-pubblicazioni/rapporti-relaz...> (<http://www.mef.gov.it/documenti-pubblicazioni/rapporti-relazioni/index.html>) Ragioneria Generale dello Stato (The State General Accounting Department) <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/>) Ufficio Parlamentare di Bilancio (Parliamentary Budget Office) <http://www.upbilancio.it/> (<http://www.upbilancio.it/>) Corte dei Conti <http://www.corteconti.it/> (<http://www.corteconti.it/>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
b. No

Answer: a.

Sources: The app <http://bilancioaperto.mef.gov.it/landing.html#download> (<http://bilancioaperto.mef.gov.it/landing.html#download>) is an ongoing project. See also <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/index.js...> (<http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/index.jsp>) http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_semplificato/Gennaio-2016/)

Comments: Researcher: Now different data can be downloaded in xls. This is an example of how people can manage the budget data http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/ms_popup... (http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/ms_popup.jsp?index=3&type=rep&video=30)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Open BDAP <http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/de...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/default.aspx>) MEF Ministero dell'Economia e delle Finanze (Ministry for the Economy and Finance) <http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pu...> (<http://www.mef.gov.it/documenti-pubblicazioni/doc-finanza-pubblica/index.html>)

pubblica/index.html) <http://www.mef.gov.it/documenti-pubblicazioni/rapporti-relaz...> (<http://www.mef.gov.it/documenti-pubblicazioni/rapporti-relazioni/index.html>) Ragioneria Generale dello Stato (The State General Accounting Department) <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/>)

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/>)
See also <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/index.jsp> (<http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/index.jsp>)

Comments: Researcher: At this link you can download data since 2010 for revenues and expenditures, but separately per year. <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/cons.do> (<http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/cons.do>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The correct answer should be "a" (Yes) since consolidated (see the option "complessivo" in each dataset) revenue and expenditures data can be downloaded for multiple years in consistent format at this link: <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is Open BDAP, an interactive website where detailed data and summary tables and figures can be downloaded for multiple years. <http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/de...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/default.aspx>)

IBP comment: In light of both reviewers' comments, and to maintain consistency of responses across countries, the response has been changed from "b" to "a."

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/>)
See also <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/index.jsp> (<http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/index.jsp>)

Comments: Researcher: Here you can see infographics and visualizations for the document selected. Here you see an example for the "Disegno di Legge di Bilancio" http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/ms_popup... (http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/pages/dlb/ms_popup.jsp?index=1&type=rep&video=10)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is Open BDAP, an interactive website where detailed data and summary tables and figures

<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/de...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/default.aspx>)

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Legge di contabilità e finanza pubblica 31 dicembre 2009, n.196 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) This law concerns different aspects of public

financial management. Specifically, see title II "Misure per la Trasparenza e la Controllabilita' della Spesa" contains the different measures to ensure a greater transparency and control on budget. The auditing process is regulated by art Art. 37 "Parificazione del rendiconto".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: A sort of "Freedom of information Act" has been enacted on May 2016: <http://www.funzionepubblica.gov.it/sites/funzionepubblica.gov...> (http://www.funzionepubblica.gov.it/sites/funzionepubblica.gov.it/files/Decreto_legislativo_trasparenza.pdf)

Comments: Researcher: The above link refers to the so-called by the media "Freedom of information Act". Clauses on transparency are in articles 2, 3, 4, 5, 6 in particular, but the law concerns all the different aspects of transparency and public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio Sezione I, Tav. E p. 87 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) Disegno di Legge di Bilancio Sezione II - Deliberativo e Quadri Generali, pp. 4-9 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

a. (100) Yes, expenditures are presented by functional classification.

b. (0) No, expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio Sezione I- Relazione e articolato, pp 75 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the correct link to the documents where are presented expenditures for the budget year by functional classification (COFOG and mission/programs) is the following: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/Allegato-t-17-19/)

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio Sezione II- Deliberativo e Quadri Generali, pp 6 e 18 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

Comments: Researcher: Functional classification is in line with COFOG standards and European guidelines, but is limited to 10 main functions. See also <http://leg16.camera.it/561?appro=689&Armonizzazione+dei+sist...> (<http://leg16.camera.it/561?appro=689&Armonizzazione+dei+sistemi+contabili+della+Pubblica+Amministrazione#approList>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: You can find COFOG classification adopted in Italy in the ISTAT website (Italian National Institute of Statistics) <http://www.istat.it/it/archivio/6427> (<http://www.istat.it/it/archivio/6427>)

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tav.10 p.40 - Spese di competenza. Previsioni 2017 a confronto con le previsioni iniziali e assestate 2016, e Tav.14 p.47- Massa spendibile. Analisi per categorie e titoli di bilancio. Anno 2017 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: For more details: Allegati A/3 e B/3 ANALISI ECONOMICA DELLE SPESE FINALI http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tav.10 p.40 and Tav.14 p.49 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, Analisi per categorie pp.10-11-12 and pp.22-23-24 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

Comments: Researcher: A comprehensive overview of the compatibility between the economic classification adopted for the EBP and the international standard (ESA95 and now ESA2010) is provided in the Budget's Supporting Document. In particular, in the "Nota tecnico-illustrativa" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilita/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This is the link updated to latest Nota tecnico-illustrativa for EBP 2017-2019: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/NotaTecnicoIllustrativaLB/NotaTecnico_Illustrativa_definitiva.pdf)

Researcher response: The Government Reviewer cited the "Nota tecnico illustrativa alla LEGGE di bilancio", which is the Enacted Budget rather than the EBP. The latter is the document that we need here.

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, "Tabella n. 2" and following tables (pp. 21-982) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tav. A, B, C, D, E, F pp.73-88 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments**Comments:** For more a detailed view on the Parliament vote units: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 23 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp.5 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) Disegno di Legge di Stabilità, Allegato tecnico "Stato di previsione dell'Entrata" Tav. 3 pp.10-11, tav. 4 pp.12-13 <http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 11 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Disegno di legge di bilancio 2017-2019, Allegato tecnico per capitoli dello Stato di previsione dell'Entrata http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 5 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Disegno di legge di bilancio 2017-2019, Allegato tecnico per capitoli dello Stato di previsione dell'Entrata http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 5 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) Disegno di Legge di Stabilità, Allegato tecnico "Stato di previsione dell'Entrata" <http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf>)

Comments: Researcher: All revenues are identified apart from some residuals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Disegno di legge di bilancio 2017-2019, Allegato tecnico per capitoli dello Stato di previsione dell'Entrata http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota di Aggiornamento del DEF 2016 pag. 4 Tav I.1 "Indicatori di Finanza Pubblica (Percentuale del Pil)"
http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornam...
(http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: I suggest to add this source for the EBP: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/NotaTecnicoIllustrativaLB/NotaTecnico_Illustrativa_definitiva.pdf)
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf) Tavole 2 e 3, pagina 9
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Nota di Aggiornamento del DEF 2016, Tab I.1 and Tab III.2 http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornam...
(http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)
Comments: Researcher: Tab I.1 and III.2 indicate interest rates information but don't provide any information about the maturity profile of the debt and whether it is domestic or external debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that information on the debt maturity profile and whether it is domestic or external is regularly updated and published on the website http://www.dt.tesoro.it/debito_pubblico/ (http://www.dt.tesoro.it/debito_pubblico/). They are also presented yearly in the Pre-Budget Statement, at http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/DEF/2016/DEF-2016-Sez-II-AnalisiETendenzeDellaFinanzaPubblica.pdf), Chapter VI). However it is not included in the EBP documentation.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota di Aggiornamento del DEF 2016 pagg. 1-32 http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornam...
(http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf) Disegno di Legge di Bilancio
http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_...)

i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità
<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sensitivity analysis is included in the documents of the EBP. http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di...
(http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The DEF (Documento di economia e finanze) which starts each new budget cycle and is transmitted to Parliament by April 10th, has among its standard contents a whole chapter dedicate to sensitivity analysis on public finance. For example, in the 2016 DEF Chapter IV: http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/W-_DEF_2016_Sez_I_PdS_2016.pdf) The DEF is in practice a pre-budget statement.

Researcher response: We cannot use the Pre-Budget Statement as as source for this question (as suggested by the Government Reviewer), because this question - and the entire Section 2 of the Open Budget Survey - refer to the Executive's Budget Proposal.

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, pp 2-56 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Comments: Researcher: pagg. 36 and following indicate the financial impact of the new policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, pp 2-56 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Comments: Researcher: pagg. 30 and following indicate the analysis of the revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tav. 2, Tav. 6, Tav. 7. Tav. 1-a, Tav. 1-b (pp. 9, 15, 16, 20, 21)
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) tavola n.2 pagina 25 Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 21- 982 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) elenco n.3 pagina 267

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 21- 982
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

Comments: Researcher: In all the tables cited above, there are the items "Previsioni secondo la legge di Bilancio 2016" and "Previsioni assestate 2016" [i.e., for BY-1].

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tab. 2 p. 9, Tab. 6 p. 15, Tab. 7 p. 16, Tab. 1-a p. 20, Tab 1-b p. 21 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 21 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf)

Comments: Researcher: For example tav. 6 pag. 15 there are "Previsioni iniziali" and "Previsioni Assestate" for BY 2016 (BY-1).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Nota Tecnico Illustrativa Disegno di Legge di Stabilità 2011-2016, Tab. 1.2-3 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf) Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp. 27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

Comments: Researcher: For example, in Tab. 1.2-3 of the "Nota Tecnico-Illustrativa" we have revenues and expenditures for the period from 2011 to 2016 (so for BY-2 and previous). Expenditure data for BY-2 and prior years are presented by economic classification only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Please note that there are data for two years priors to the budget year 2017 presented by mission and programs (a functional classification) in Chapter I, Tables 6 and 7 and in Chapter II, Tables 16 and 17, of Relazione illustrativa. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Researcher response: Having checked the additional sources provided by the Government Reviewer (tables 6-7 in the Relazione illustrativa al disegno di legge di bilancio), and confirming their content, I changed the answer from "c" to "b."

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disegno di Legge di Bilancio, Sezione I, Tab. 6, Tab. 7 (pp. 15-16) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Comments: Researcher: Information on expenditures for individual programs for more than one year preceding the budget year are regularly updated and published at the link: <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicaz...> (http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicazioni_Statistiche/La-spesa-delle-amministrazioni-centrali/index.html). However this information is not published in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The answer should be A. Please note that information on expenditures for individual programs for more than one year preceding the budget year are regularly updated and published at the link <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicaz...> (http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicazioni_Statistiche/La-spesa-delle-amministrazioni-centrali/index.html). In 2016, this information was provided in November on the Executive Budget Proposal, during the Parliamentary discussion. It was subsequently updated with the information related to Enacted Budget. The information related to the Enacted Budget approved by December is usually available in January of the next year (which is the budget reference year).

Researcher response: The Government Reviewer's comment confirms that the information is not included in the Executive's Budget Proposal, so the response should be "d" (rather than "b" as originally indicated).

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp. 27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf)

Comments: Researcher: Actual expenditure for BY-2 (2015) are presented (see the column "Consuntivo 2015"), although the categorization is not very detailed (recurrent, interest and capital expenses).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tab. 2 and Tab. 3 (p. 9), Tab 1-a p. 20, Tab 1-b p. 21 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Comments: Researcher: See columns "Bilancio 2016"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tab. 1 and 3 (p. 9), Tab. 1-a p. 20, Tab. 1-b p. 21 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) Disegno di Legge di Bilancio, Sezione II - Deliberativo degli stati di previsione, pp. 5 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) Disegno di Legge di Stabilità, Allegato tecnico "Stato di previsione dell'Entrata", Tav. 3 pp.10-11, Tav. 4 pp. 12-13 <http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997672.pdf>)

Comments: Researcher: There are "altre entrate" that are not specified.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The correct answer should be "a" since individual sources of revenue accounting for all revenue are presented for BY-1, also for the item "altre entrate" (other revenues) which refers to marginal revenues - within broad categories - that can be grouped together without losing information.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that the individual sources of all tax revenues are presented BY-1, budget year and following two years in the "Allegato tecnico - Entrata - DLB 2017-2019". In particular, see tables 3, 4 and 5 of Nota integrativa allo stato di previsione dell'Entrata and more detailed data from page 000/640/1 onwards of TABELLA N. 1 STATO DI PREVISIONE DELL'ENTRATA. This document is official supporting documentation to the EBP.

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

Researcher response: Having taken into consideration both Peer and Government Reviewers' comments, and having checked the sources ("altre entrate" - other revenues - refers to marginal revenues), the answer has been changed from "b" to "a."

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tab. 1 and 3 (p.9), Tab. 1-a p. 20, Tab. 1-b p. 21 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp. 27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf) Nota Tecnico illustrativa Legge di Stabilità 2016, Tab. 1.2-3 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Comments: Researcher: In the "Disegno di legge-Deliberativo e Quadri Generali", pp.27-28, see column "Consuntivo 2015." It only shows the actual estimates for the two categories (tax and non tax) and does not go deeper than that. More detail is provided in the Nota Tecnico Illustrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp. 27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf) Nota Tecnico illustrativa Legge di Stabilità 2016, Tab. 1.2-3

Comments: Researcher: Only broad revenue categories are presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The right answer should be "d" because individual sources of revenue accounting for all revenue are presented only for BY-1. See page 35 and beyond "Allegato tecnico per capitoli - Stato di previsione dell'entrata", in the Annex "Nota integrativa allo stato di previsione dell'entrata": http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf) Information about sources of revenue for BY-2 are presented only with respect to macro-aggregate levels for all revenues ("Tributarie", "Extra-tributarie", "Altre"). See "Tabella 2.2-1 Effetti finanziari della manovra sul bilancio dello Stato (allegato 4). Competenza 2016" at page 27 in: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Government Reviewer

Opinion: Agree

Researcher response: I think that according to table 1.2-3 (see: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)), the answer should remain "c."

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp. 27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf) Nota Tecnico illustrativa Legge di Stabilità 2016, Tabella 1.2-3 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Nota tecnico illustrativa alla Legge di Stabilità 2016, http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf) Specifically, view: Tabella 1.2-3 "Conto economico del comparto Stato 2011-2016" p.17 Tabella 3.1-1 "Conto di cassa. Quadro tendenziale" p.29

Comments: Researcher: Only information on interest payments and net new borrowing is presented. Total debt outstanding at the end of BY-1 is presented just as a percentage of GDP Information on the debt maturity profile and whether it is domestic or external is regularly updated and published on the website http://www.dt.tesoro.it/it/debito_pubblico/ (http://www.dt.tesoro.it/it/debito_pubblico/). It is also yearly presented in the Pre-Budget Statement. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/DEF/2016/DEF-2016-Sez-II-AnalisiETtendenzeDellaFinanzaPubblica.pdf) However it is not included in the EBP documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione II - Deliberativo e quadri generali, pp.27-28 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_-_quadri_generali_riassuntivi.pdf) Nota tecnico-illustrativa al Disegno di Legge di Stabilità 2016, Tab. 1.2-3 (p.17) "Conto economico del comparto Stato 2011-2016". http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

- d. (0) No, information related to extra-budgetary funds is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Comments: Researcher: Pension and social security programs are set as an extra-budgetary fund ("INPS") as part of the overall Public Sector, where the revenues collected and the benefits paid are recorded in a separate fund outside the central government budget. The overall level of receipts of and payments by this fund, its management, the financial regulations it follows, and the reporting and audit arrangements are separate from the normal government arrangement. Government payments into this fund are subject to budgetary approval and information is presented in the central government budget (see the item "Gestioni Previdenziali" in the functional classification "Missioni" of the EBP). See, for example, item "Gestioni Previdenziali" in the functional classification "Missioni" of the EBP.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some information about extra-ordinary funds is disclosed in "Allegato Tecnico Ministero dell'Economia e delle Finanze", see "ALLEGATO N. 4 - GESTIONI FUORI BILANCIO E ALTRI FONDI CHE NON RIENTRANO NEI BILANCI ORDINARI (articolo 31-bis, comma 2, della legge 31 dicembre 2009, n.196)", pp. 1265-1275: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf) However, relevant information about pension and social security managed in the extra-budgetary fund of "INPS" are not disclosed in the EBP.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Starting from 2016 on the basis of decree of the President on the Council of Ministers, 8 January 2015, a specific annex to the Executive's Budget Proposal provides core information on all extra-budgetary funds ("Approvazione dello schema di «allegato conoscitivo» al disegno di legge di bilancio relativo alle gestioni fuori bilancio, in attuazione dell' articolo 5 del decreto legislativo 4 marzo 2014, n. 54) See ALLEGATO N. 4 - GESTIONI FUORI BILANCIO E ALTRI FONDI CHE NON RIENTRANO NEI BILANCI ORDINARI (articolo 31-bis, comma 2, della legge 31 dicembre 2009, n.196) in Allegato tecnico - Ministero dell'Economia e delle Finanze http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf) <http://www.parlamento.it/application/xmanager/projects/parla...> (<http://www.parlamento.it/application/xmanager/projects/parlamento/file/d.%20lgs.%2054%202014.pdf>) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

Researcher response: We thank the reviewers for their comments, but in "Allegato 4", we only see relevant information on extra-budgetary funds at December 31, 2015 and at June 30, 2016. So no specific information is provided for BY 2017, which is the budget year in question.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
b. (0) No, central government finances are not presented on a consolidated basis.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota tecnico-illustrativa al Disegno di Legge di Stabilità 2016, http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf) See specifically: Tabella 1.2-2 (p.14) "Raccordo tra bilancio dello Stato (legge 209/2015) e comparto Stato di contabilità nazionale Sec 2010 – anno 2016" Tabella 1.2-3 (p.17) "Conto economico del comparto Stato 2011-2016"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
d. (0) No, estimates of intergovernmental transfers are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Disegno di Legge di Bilancio, Sezione I, Tav. 14 - Massa spendibile. Analisi per categorie e titoli di bilancio. Anno 2017, p.47
http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: A narrative discussion of key intergovernmental transfers is presented spread out over the EBP but some details are not provided.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: You can find a narrative discussion about intergovernmental transfers in the report to the Integrated Budget Bill. In particular, see paragraph "Impatto dei principali provvedimenti adottati nel 2016 e nel corso degli ultimi esercizi sulla legislazione vigente" page 22 and paragraph "3.2 Il disegno di legge di bilancio a legislazione vigente: analisi economica" pages 37-39. See also the report to the "Titolo VII - Enti territoriali", articles 63-66, pages 154-162. It is important to underline that, according to the current text of Law n. 196/2009, starting from fiscal year 2017 the Budget and the Stability Law ("1. Disegno di legge di Stabilità" and "2. Disegno di legge di Bilancio") have been combined and presented in a single document.

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Researcher response: The Government Reviewer mentions a narrative that refers to BY 2016, and not 2017, which is the budget year in question. The response remains unchanged.

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>
(<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The two alternative displays of expenditures concern the financial impact of policies for ODA (Official Development Assistance) and for environmental branches. The Executive's Budget Proposal carries an environmental budget, which is an alternative display of the expenditures according impacting on major environmental policies. The environmental budget is also part of the Year-End Report. They are both regularly published on the website: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Versione-I/Attivit--i/B...)

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Versione-I/Attivit--i/B...)

<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/E...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Ecorendiconto/2015/>)

The Executive's Budget Proposal carries an ODA budget: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/Int_di_Sost_Politiche_Coop_Inter_art_14_L125-2014.xls)

Please also note that information on the final expenditure by region is regularly updated and published on the website <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicaz...> (http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Pubblicazioni_Statistiche/La-spesa-statale-regionalizzata/index.html) (but it is not part of the Executive's Budget Proposal).

Researcher response: To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. The ODA, and Environmental budget present alternative displays of expenditures but not directed to specific group. We would have to wait for the "bilancio di genere" (gender budgeting) in order to change our answer.

IBP comment: While recognizing that this question asks about the impact of the budget on groups of people, having compared the Italian case with other countries, IBP believes the MoF should be rewarded for its efforts to create an environment-based budgeting, also in consideration of the increasing prominence of climate change discussions, globally.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Disegno di Legge di Bilancio, Sezione I, narrative discussion p.68, narrative discussion on "costi straordinari e speciali" pp. 70-71, Tavola A p.73 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I think that the correct answer should be "b". See for example, data about transfers to Ferrovie dello Stato (i.e., the country's state-owned railway group) or to ANAS (i.e., the company for the construction and maintenance of motorways and highways), in various parts of this annex (e.g. page 51, 76, etc.): http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-100-MIT.pdf) Other data with respect to public corporation is disclosed in the EBP's annex for each Ministry: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/Allegato-t-17-19/) For example, see page 70 for information about transfers to Poste Italiane SpA, the Italian postal services company: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf)

Government Reviewer

Opinion: Agree

Researcher response: Response "c" still applies, because not all transfers are presented (and the Government Reviewer agreed with such answer).

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilit  <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I suggest "c" since some data about QFAs is disclosed, while the policy rationale is not provided. See, for example, the transfers to Cassa Depositi e Prestiti (i.e., the Italian state-owned bank which provides loans to specific sectors at below-market rates), page 66: "Erogazione di somme per incentivi alle imprese per interventi di sostegno tra cui i contributi in conto interessi da corrispondere alla Cassa Depositi e Prestiti sui finanziamenti a carico del fondo rotativo per il sostegno alle imprese..": http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/Allegato-t-17-19/) Some information about QFA is also disclosed with respect to extra-ordinary funds in "Allegato Tecnico Ministero dell'Economia e delle Finanze", see "ALLEGATO N. 4 - GESTIONI FUORI BILANCIO E ALTRI FONDI CHE NON RIENTRANO NEI BILANCI ORDINARI (articolo 31-bis, comma 2, della legge 31 dicembre 2009, n.196)", pp. 1265-1275: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf)

Government Reviewer

Opinion: Agree

Researcher response: In light of the Government Reviewer's comment, we see that page 66 shows quasi fiscal activities according to which "a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf). Response has been changed from "d" to "c."

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, Tavola 14 p. 47 and Tav. 9 pag. 36 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Comments: Researcher: Expenditure arrears are called "residui" in Tav. 9 pag 36 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The right answer should be "c". Some information is provided but some core components such as the gross exposure or the policy rationale for each contingency liability are not disclosed. See "Allegato n. 18 - Oneri derivanti dalle garanzie assunte dallo Stato in dipendenza di varie disposizioni legislative" in: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-020-MEF.pdf)

Government Reviewer

Opinion: Agree

Researcher response: In light of the Peer Reviewer's comment and citation, the answer has been changed, from "d" to "c".

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Nota di aggiornamento al DEF 2016" pp.43 and following, and specifically: Tavola III.2 p.46, Tavola III.3 p. 47, pp. 54 and following Pag 55 and 57 "Spesa per pensioni in percentuale del Pil" and "Spesa pubblica in rapporto al Pil sotto differenti ipotesi normative" Available at: http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornam... (http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

Comments: Researcher: Note that the "Nota di aggiornamento al DEF 2016" was published in late september, and was used by Parliament as a reference during its discussions on the 2107 EBP.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The right answer should be "a". The supporting budget documentation "Documento di Economia e Finanza DEF 2016" provides all the core information related to future liabilities and the sustainability of government finances over the longer term (up to 2060) as well as additional information such as multiple scenarios and sensitivity analysis. See pp. 77-97, "IV.2 SCENARI DI MEDIO PERIODO – Scenari alternativi e analisi di sensitività, pp. 77-97" in: http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm... (http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_I_PdS_2016.pdf)

Government Reviewer

Opinion: Agree

Researcher response: The Peer Reviewer is citing the Pre-Budget Statement, which cannot be used to answer questions on the Executive's Budget Proposal (which is what this section of the Questionnaire is about). The answer remains "c".

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Comments: Researcher: Italy does not receive donor assistance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota Integrativa allo Stato di Previsione dell'Entrata http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/n-i-LB/10-entrata.pdf)

Comments: Researcher: It shows only the estimates of the revenue foregone.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The right answer should be "a". According to art. 1 of Law Decree no. 160 of 24th September 2015, a "Tax expenditure Report" must be enclosed to the EBP. The first full report of this type is attached to EBP 2017, see "Rapporto Annuale sulle spese fiscali" in which some additional information beyond the core elements is also provided such as frequency, per capita effects, or duration (respectively "numero frequenze", "effetti finanziari pro-capite", "in vigore da più di 5 anni"), pp. 1117-1204: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to Law n. 196/2009, article 21, paragraph 11-bis, since 2016 the EBP documents presents a report called "Rapporto annuale sulle spese fiscali 2016" (attached to Allegato tecnico - Entrata - DLB 2017-2019), where they are presented all "tax expenditure" financial effects. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

Researcher response: According to the Peer and Government Reviewers' comments, we changed the answer from "c" to "a" since the link "http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B..." (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)" presents information on tax expenditures beyond the core elements for 2017.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.

- d. (0) No, estimates of earmarked revenues are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Disegno di Legge di Bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/) Disegno di Legge di Stabilità <http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997666.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: Please note that earmarked revenues, along with a narrative discussion, are presented in the report to the Budget Bill. In particular, see paragraph "Inclusione nelle previsioni di bilancio di entrate finalizzate per legge", pages 25-29. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Researcher response: The document cited by Government Reviewer includes revenues that have been legally assigned to various ministries and programs, but they do not come from specific sources (as the definition of "earmarked" implies). The response remains unchanged ("d").

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, p. 22 and following "Impatto dei principali provvedimenti adottati nel 2016 e nel corso degli ultimi esercizi sulla legislazione vigente" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota di aggiornamento al DEF 2016 http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornam... (http://www.mef.gov.it/inevidenza/documenti/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

Comments: Researcher: See answer to question 43. Please note that the "Nota di aggiornamento al DEP 2016" was published in late September 2016, and was used by Parliament during the discussions of the EBP 2017, so it can be considered a supporting document to the EBP 2017.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** I would suggest to also add the following reference "RELAZIONE ILLUSTRATIVA AL DISEGNO DI LEGGE DI BILANCIO INTEGRATO", in which existing policies and financial information are linked to both government's policy goals and new proposals. See the analysis from page 1 to 20: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)**Government Reviewer****Opinion:** Agree**49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** Note integrative al bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Detailed information on personnel for all administrative units and for each program is provided in the EBP document. See the latest EBP document "Allegato tecnico per capitoli del DLB 2015-2017" available on the website http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/Allegato-t-17-19/) In particular, see "Spese per le competenze fisse al personale" where the inputs data is the column "Anni/Persona". The compilation of the annexes of the personnel costs to the budget is expected by art. 60 Law No.165/2001.**Researcher response:** Having taken into consideration the Government Reviewer's comment, we changed the answer from "d" to "c," since nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units, but not all (see for example some of the "schede obiettivo" under the Ministero dell'Istruzione, dell'Universita' e della Ricerca, that do not include input data).**50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Note integrative al bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/)**Comments:** Researcher: The Note ("Nota Integrativa") attached to each estimate of the State Budget is governed by article 21, paragraph 11, point a) of the Law on accounting and public finance (Law No.196 of December 31st, 2009). Under this law, ministries are requested to represent the objectives related to each program expenditure. This is a document of great importance, for the support in the planning of the use of public resources for the entire three-year reporting period of the budget. It complements and enriches the information of the state budget and is the mean by which each Ministry explains, in relation to expenditure programs, the criteria for the formulation of predictions, targets and indicators to measure them. The Note is part of the wider planning process that begins with the general definition of the objectives of the Government, and their declination within the single administrations, passes through the verification of compatibility of the initial estimates of budget with the constraints and objectives of public finance, of responsibility of the General Accounting Office of the State, and concludes, after approval by the Parliament of the Budget Law, with the preparation of the annual Guidelines issued by the Ministers. Of great importance on the subject is also the Legislative Decree n.150, of October 27th 2009, of implementation of the Law of March 4th 2009, n.15 on the optimization of public labor productivity and transparency and efficiency of public administrations. Such decree foresees that each administration shall draw up a plan of the planned targets over three years defined as "consistent with those indicated in the budget indicated in the programmatic documents of the Law 468/1978 and subsequent amendments", and develop indicators for measuring organizational and individual performance. Article 21 of Law 196/2009, paragraph 11, provides a link between the indicators identified with the Notes to the forecast budget and entirety of objectives and indicators of the internal management system of the performances recalled by the leg. decree 150/2009.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Note integrative al bilancio http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/) See for example from page 34 for the Ministry of Economics http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/n-i-2017-agg/O20.pdf)

Comments: Researcher: All indicators have a performance target.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disegno di Legge di Bilancio, Sezione I, p. 22 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_I_-_Relazione_e_Articolato.pdf)

Peer Reviewer**Opinion:** Agree with Comments

Comments: I would suggest to refer in particular to the following expenditure categories ("Missioni"): "Diritti sociali, politiche sociali e famiglia", "Politiche previdenziali", "Immigrazione, accoglienza e garanzia dei diritti", "Politiche per il lavoro", "Casa e assetto urbanistico".

Government Reviewer**Opinion:** Agree

53: Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Circolare 23 June 2016, n.20 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/CIRCOLARI/20...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/CIRCOLARI/2016/Circolare_del_23_giugno_2016_n_20.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Documento di Economia e Finanza 2016, pp. 11 and following, Tab. II.1 p.21,Tabb. II.3a, II.3b, II.3c p. 26.
http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...

(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_PdS_2016.pdf)

Comments: Researcher: In Tab II.1 pag. 21 there are some core macroeconomic variables (e.g. GDP (PIL) and other (Import, Consumptions, Investments, Export, contribution to the GDP growth, prices and those variables related to labour costs, employment and unemployment). In Tab II.3a there are the Macroeconomic perspectives referred to the period 2015-2019 that includes nominal GDP level and real GDP growth. In Tab II.3b there those variables related to prices from 2015 to 2019 (e.g. GDP deflator etc...) In Tab. II.3c there variables related to the labour market. Table II.1 reports "inflazione programmata"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Documento di Economia e Finanza 2016, Tab. IV.4 p. 86, Cap V. 2, Tabb. V.4, V.5 p. 103, Tab. V.7 p. 105, Tab. V.9 p. 108, pp. 116 and following, Tab. V.11 p. 119, Tab. V.12 p. 120 http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...

(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_PdS_2016.pdf)

Comments: Researcher: The document contains an extensive and detailed list of expenditures, policies and priorities.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The correct answer should be "a" since all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements is disclosed. See Section III "Piano Nazionale delle Riforme" in the "Documento di Economia e Finanza 2016": http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...

(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF-2016-Seiz_III-PNR_2016.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The DEF provides a very detailed list and description of policies and priorities, up to the single measures by policy sector (which is a functional classification, although not standard or international). In some cases the expenditure measures are also quantified - see boxes for single

measures in Section III. This type of information is also presented in the Update to the DEF (Chapter II.2 e IV.2). You might want to consider A as the correct answer given the detail with which single measures are presented and financial estimates of the total expenditure is also provide in the tables relating to the three year forecast (see tables page 40 onward) http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_I_PdS_2016.pdf)
http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF-2016-Seiz_III-PNR_2016.pdf)
http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

Researcher response: In light of the peer and government reviewer's comments, the response has been changed from "c" to "b."

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Documento di Economia e Finanza 2016, Tab III.1 p. 35, Tab. V.2 p. 100, Tab. V.3 p. 101, Tabb. V.4, V.5 p. 103, Tab. V.7 p. 105, Tab. V.9 p. 108 http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_I_PdS_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: You might want to consider A as the correct answer given the financial estimates on revenue provided in the DEF (see also tables pag. 40 onwards) http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_I_PdS_2016.pdf)
http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF-2016-Seiz_III-PNR_2016.pdf)
http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/Nota_di_Aggiornamento_del_DEF_2016_-_Finale.pdf)

Researcher response: We think the information provided in the DEF is not sufficient to award an "a" or a "b" answer, because revenue policies and priorities are not complete.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Documento di Economia e Finanza 2016, Cap. III (pp. 31-67) Tab III.1 p. 35 "Evoluzione dei principali aggregati delle amministrazioni pubbliche" http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...
(http://www.dt.tesoro.it/modules/documenti_it/analisi_progammazione/documenti_programmatici/W-_DEF_2016_Seiz_I_PdS_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Documento di Economia e Finanza 2016, Tab III.1 pag. 35 and Tab IV.4 pag. 86

http://www.dt.tesoro.it/modules/documenti_it/analisi_progamm...

(http://www.dt.tesoro.it/modules/documenti_it/analisi_programmazione/documenti_programmatici/W-_DEF_2016_Sez_I_PdS_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Bilancio di Previsione dello Stato per l'anno 2017 e Bilancio Pluriennale per il triennio 2017-2019 (legge di bilancio)

http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/)

Comments: Researcher: Only information on administrative and economic classification is provided

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The right answer should be "a". The Enacted Budget "Bilancio di Previsione dello Stato per l'anno 2017 e Bilancio Pluriennale per il triennio 2017-2019 (legge di bilancio) presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). See "Decreto 102065 del 27 dicembre 2016 - Ripartizione in capitoli delle Unità di voto parlamentare relative al bilancio di previsione dello Stato per l'anno finanziario 2017 e per il triennio 2017 - 2019" published on 30th December 2016: http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Decreto-di/)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Expenditure estimates by COFOG (Classification of the functions of government) is presented in the Enacted Budget document. Information is presented in the EB document by expenditure items called "Decreto di ripartizione delle unità di voto in capitoli". COFOG classification is presented for each elementary budget unit. http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Decreto-di/) Moreover, Parliament votes the Budget on the basis of a function classification: budget programs. Finally, detailed information on expenditure by any of the three expenditure classifications is also made available in open data/in a machine readable format on the website OpenBDAP <http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/de...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/Pagine/default.aspx>)

Researcher response: In light of the peer and government reviewers' comments, the response has been changed from "b" to "a."

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tab n. 2 pagg. 31 and following, Bilancio di previsione dello Stato, Sezione II - Deliberativo per stati di previsione http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Sezione_II_-_Deliberativo_per_stati_di_previsione.pdf) Nota tecnico illustrativa alla legge di stabilità 2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota tecnico illustrativa alla legge di stabilità 2016 "Quadro di sintesi delle previsioni di entrata a legislazione vigente del disegno di legge del bilancio dello Stato (per categorie economiche) per competenza e cassa, al lordo delle regolazioni contabili e debitorie" Tab. 1.1-3 p. 5 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf) Disegno di Legge di Bilancio 2017 http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Disegno-di-Legge-di-Bilancio/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: NOTA INTEGRATIVA ALLO STATO DI PREVISIONE DELL'ENTRATA Tavv 3 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2017/Allegato-t-17-19/2017-DLB-04-AT-000-Entrata.pdf)

Comments: Researcher: The Enacted Budget presents individual sources of revenue accounting for all revenues. See: Allegato Classificazione economica, Analisi per categoria delle entrate finali, Tab n. 3 and following

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nota tecnico illustrativa al bilancio dello Stato 2016, Tabb. 2.2-1, 2.2-2, 2.2-3 and Tabella 2.1-1 (Riepilogo effetti finanziari della manovra) http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/B... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Legge_di_stabilit/2016/Nota_tecnico-illustrativa/Legge_di_stabilita-Nota_tecnico_illustrativa.pdf)

Comments: Researcher: The informations are in items "interessi", "saldo netto da finanziare", "ricorso al mercato" in Tab 2-2.1 and "indebitamento netto" is in Tabella 2.1-1 (Riepilogo effetti finanziari della manovra)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Bilancio in breve 2016 http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/)

Comments: Researcher: The macroeconomic forecast variables are not available.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document excludes information on the macroeconomic forecast, therefore the right answer should be "c".

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Information on macro economic forecast is available in the first paragraph and in table Tav. 1 - Le previsioni nei documenti di finanza pubblica (quadro programmatico) It is available a CB for the EB 2017-2019 (La legge di bilancio 2017-2019 in breve). <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) There is also a CB for YER that refers to 2015 (Il Rendiconto del bilancio in breve 2015). <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)

Researcher response: Response "b" applies. While one piece of core information is missing (macroeconomic forecast), there are other items "beyond the core". In these circumstance, for cross-country consistency, the OBS methodology allows for a "b" response. In addition, the Government Reviewer is referring to the 2017 Citizens Budget, which was not published in time for it to be included in the 2017 Open Budget Survey (i.e., by December 31, 2016).

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Bilancio in breve 2016 http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/)

Comments: Researcher: The document is posted online.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: It is available a CB for the EB 2017-2019 (La legge di bilancio 2017-2019 in breve). <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) There is also a CB for YER that refers to 2015 (Il Rendiconto del bilancio in breve 2015). <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/R...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Rendiconto_in_breve/2015/)

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Bilancio in breve 2016 http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/)

Peer Reviewer**Opinion:** Agree with Comments

Comments: No information is provided about mechanisms established to identify the public's requirements for budget information in the Citizen's Budget and on the website, either.

Government Reviewer**Opinion:** Disagree**Suggested answer:** b.

Comments: Contact information is provided to the public, with feedback opportunities. A CB for the EB 2017-2019 is available (La legge di bilancio 2017-2019 in breve). <http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brev...> (<http://www.rgs.mef.gov.it/VERSIONE-I/Pubblicazioni/Note-brevi/La-legge-di-bilancio-in-breve/2017-2019/>) There is also a CB for YER that refers to 2015 (Il Rendiconto del bilancio in breve 2015).

Researcher response: In response to the Government Reviewer's comment: we cannot use the 2017 Citizens Budget, because it was published after the cutoff date applied to include documents and information in the 2017 Open Budget Survey (i.e., December 31, 2016). What we see at the bottom of the Citizens Budget is an email and contact information for info and further questions, but there was no process in place to collect citizens' views prior to drafting the CB, to contribute to its drafting.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: (CB for the EB) Bilancio in breve 2016 http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di... (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_in_breve/2016/) (CB for the YER) Rendiconto in breve 2015 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Il_Rendiconto_in_breve/2015/Il_rendiconto_in_Breve_2015.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Trimestrale di cassa September 2016, Tab. AI 1-1 shows expenditure grouped by basic economic classification.

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-settembre-2016.pdf) Same classification is presented in the "Rapporto mensile sul saldo di cassa del settore statale" See the 08/2016 report as an example: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Rapporto_mensile_sul_saldo_di_cassa_del_settore_statale/RMSSS-Agosto-2016.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The right answer is "a". The In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification) and all are available in open format: <http://www.bdap.tesoro.it/sites/openbdap/cittadini/entratesp...> (<http://www.bdap.tesoro.it/sites/openbdap/cittadini/entratespese/gestionespese/PagamentidelBilancioStato/Pagine/SchedaContenuto.aspx>) https://bdap-opensdata.mef.gov.it/catalog/_AMMCE_001 (https://bdap-opensdata.mef.gov.it/catalog/_AMMCE_001) https://bdap-opensdata.mef.gov.it/catalog/_MISS_001 (https://bdap-opensdata.mef.gov.it/catalog/_MISS_001) https://bdap-opensdata.mef.gov.it/catalog/_MISAM_001 (https://bdap-opensdata.mef.gov.it/catalog/_MISAM_001) https://bdap-opensdata.mef.gov.it/catalog/_MISCE_001 (https://bdap-opensdata.mef.gov.it/catalog/_MISCE_001) https://bdap-opensdata.mef.gov.it/catalog/_MICGS_001 (https://bdap-opensdata.mef.gov.it/catalog/_MICGS_001) https://bdap-opensdata.mef.gov.it/catalog/_AMICE_001 (https://bdap-opensdata.mef.gov.it/catalog/_AMICE_001) https://bdap-opensdata.mef.gov.it/catalog/_AMCE2_001 (https://bdap-opensdata.mef.gov.it/catalog/_AMCE2_001)

Government Reviewer

Opinion: Agree

Researcher response: The sources cited by the Peer Reviewer were not available in December 2016. The response ("c") is unchanged.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Trimestrale di cassa September 2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-settembre-2016.pdf) Rapporto mensile sul saldo di cassa del settore statale 08/2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Rapporto_mensile_sul_saldo_di_cassa_del_settore_statale/RMSSS-Agosto-2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Trimestrale di cassa September 2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-settembre-2016.pdf) Rapporto mensile sul saldo di cassa del settore statale 08/2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...

(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Rapporto_mensile_sul_saldo_di_cassa_del_settore_statale/RMSSS-Agosto-2016.pdf)

Comments: Researcher: In the quarterly reports, comparisons are made with the same period for the previous two years (for September 2016, comparisons were made with September 2014 and 2015)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Trimestrale di cassa September 2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-settembre-2016.pdf) See also Trimestrale di cassa March 2016 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-03-2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Trimestrale di cassa March 2016, Section 2.2 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-03-2016.pdf)
Rapporto mensile sul saldo di cassa del settore statale 08/2016, Tab. 2, Tab. 3 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Rapporto_mensile_sul_saldo_di_cassa_del_settore_statale/RMSSS-Agosto-2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Trimestrale di cassa March 2016 pagg 21-22 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C...
(http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/2016-03/TrimestraleDiCassa-03-2016.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Trimestrale di cassa March 2016, Chapter III (pp. 39-47) the informations about public debt are in Tab 3.1.1-1 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-03-2016.pdf)

Comments: Researcher: the information about the amount of debt, interest payments and borrowing are on pagg 39 and following

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Trimestrale di cassa March 2016, Chapter III (pp.39-47) Tab. 3.1.1-1 and following http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/2016-03/TrimestraleDiCassa-03-2016.pdf)

Comments: Researcher: "Scadenze dei titoli di Stato" it's referred to the maturity profile (p. 39), "Evoluzione dei rendimenti" it's referred to the interest payments, Tabella 3.1.7-7 – Consistenza del debito del settore statale al 31 marzo 2016 (in milioni di euro) indicates whether the debt is external or domestic.

Peer Reviewer**Opinion:** Agree with Comments

Comments: The provided link is not working or might have been reverted to the following: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/C... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Contabilit_e_finanza_pubblica/Trimestral/2016/TrimestraleDiCassa-03-2016.pdf)

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: Additional information beyond the core elements (in addition to that indicated in the Comments box) is presented, for example about Other liabilities of the State sector. See chapter 3.1.7 "Altre passività del settore statale" p. 47.

Researcher response: Although additional information is presented, interest rates (one of the "core" components required by the question) are missing, which is why we could not award an "a" .

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle amministrazioni autonome per l'anno finanziario 2016 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle amministrazioni autonome per l'anno finanziario 2016 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)

Comments: Researcher: Adjustments are divided into those due to "administrative acts" and "new proposals," and are presented in both cash and accrual terms. See Allegato tecnico Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle amministrazioni autonome per l'anno finanziario 2016, Tabella 1 http://www.gazzettaufficiale.it/do/atto/serie_generale/caric... (http://www.gazzettaufficiale.it/do/atto/serie_generale/caricaPdf?cdimg=16A0776700100010110001&dgu=2016-10-29&art.dataPubblicazioneGazzetta=2016-10-29&art.codiceRedazionale=16A07767&art.num=1&art.tiposerie=SG)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle amministrazioni autonome per l'anno finanziario 2016" All the document with the different classification can be found at this page http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Gestione_del_bilancio/Assestamento_del_bilancio/2016 (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Gestione_del_bilancio/Assestamento_del_bilancio/2016)

Comments: Researcher: The economic classification is in Tab. 1 of the annex http://www.gazzettaufficiale.it/do/atto/serie_generale/caric... (http://www.gazzettaufficiale.it/do/atto/serie_generale/caricaPdf?cdimg=16A0776700100010110001&dgu=2016-10-29&art.dataPubblicazioneGazzetta=2016-10-29&art.codiceRedazionale=16A07767&art.num=1&art.tiposerie=SG) the administrative classification is in "Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle amministrazioni autonome per l'anno finanziario 2016" from page 21 and following. For functional classification see "Il disegno di legge di assestamento per capitoli e piani gestionali" (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Bilancio_finanziario/2016/Il_disegno_di_legge_di_assestamento_per_capitoli_e_piani_gestionali.pdf) Detailed information on expenditure by any of the three expenditure classifications is also available in open data/in a machine readable format on the website <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2017/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2017/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)**Comments:** Researcher: Variations are presented for individual program within each ministry. For example, on page 36, programs are shown under the Economic Development ministry (Sviluppo Economico), and a comparison is made between the budgeted amounts ("alla previsione di competenza") and the actuals ("all'autorizzazione di cassa").**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016, pp.12-13 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016, Table "Stato di previsione dell'entrata," pp. 12 and following. <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016, Table 1 pp. 11-17 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Disposizioni per l'assestamento del bilancio dello Stato e dei bilanci delle Amministrazioni autonome per l'anno finanziario 2016 <http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00988734.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relazione illustrativa completa del conto di bilancio per l'anno finanziario 2015 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf)

Comments: Researcher: See pages 28 and following. For example Tab. 14 page 31 "Transizione, per Missione, dagli stanziamenti iniziali a quelli definitivi; impegni e pagamenti in conto competenza e in conto residui; residui al 31.12.2015 (milioni di euro) ".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexed to the Rendiconto Finanziario "analisi economica per divisioni": Functional classification can be found in tables 27-29; Economic classification, tables 9, 12; Administrative classification, tables n.3 and 3.1 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/tabelle-relazione-rendiconto.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rendiconto finanziario, Tabelle, pp.5-16 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/tabelle-relazione-rendiconto.pdf)

Comments: Researcher: At this page you can find different documents that present estimates for programs accounting for all expenditures <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/). Please note that the "Rendiconto" (YER) is composed by different documents as you can read here: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/>) The conto consuntivo per unità di voto is part of "conto del bilancio" There are "Conti Consuntivi per unità di voto" for expenditures. See for example: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ccpudv/stp_02-_consuntivo_per_udv.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Rendiconto generale dell'amministrazione dello Stato per l'esercizio finanziario 2015 -- Relazione illustrativa", http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf) Tab.8 p.22; p. 20 and 21 include a narrative discussion of what we can see from the table comparing "previsioni iniziali" (budget estimates) with "previsioni definitive" (actual estimates) for revenues. This document is part of the rendiconto (YER) within the "Conto del bilancio" as you can see from this page <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/>) Conto consuntivo per unità di voto, "Consuntivo di entrata per unità di voto" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ccpudv/entrata.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Rendiconto generale della amministrazione dello Stato per l'esercizio finanziario 2015 -- Relazione illustrativa". Tab.4 pg.16 and Tab. 5 pg.18 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf) Conto consuntivo [di entrata] per unità di voto http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ccpudv/entrata.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Rendiconto generale della amministrazione dello Stato per l'esercizio finanziario 2015 -- Relazione illustrativa", Tab. 8 pg.22 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Rendiconto generale della amministrazione dello Stato per l'esercizio finanziario 2015 -- Relazione illustrativa", Tab. 8 pg.22 line item "gestione del debito pubblico", Tab. 31. p. 55 line item "debito pubblico" http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf)

Comments: Researcher: The report contains information on actual outcomes for key estimates, with very limited narrative discussion, and no details on debt composition.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit> (<http://www.rgs.mef.gov.it/VERSIONE-I/Attivit>) [i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/](http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/N...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Note_integrative_a_consuntivo/2015/index.html)

Comments: Researcher: The "Note Integrative" include information on results, but not on inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/N...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Note_integrative_a_consuntivo/2015/index.html)

Comments: Researcher: The "Note integrative" present a "Report on results" for each ministry, but a long narrative discussion is not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Comments: Researcher: Information on policies intended to alleviate poverty is not presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The right answer should be "b". Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included. See for example, information about the item ("Missione") "Diritti social, politiche sociali e famiglia, and "Politiche previdenziali" among others:

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ri/Relazione_illustrativa_completa_cdb.pdf)

Government Reviewer

Opinion: Agree

Researcher response: The answer has been changed, from "d" to "c," because some of the policies mentioned by the Peer Reviewer can be considered, as they do target poverty.

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Comments: Researcher: Information related to extra-budgetary funds is not presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: While a narrative discussion is not provided, differences between all the original estimates of pension extra-budgetary funds and the actual outcome are presented. See data presented in the expenditure item no. 4339 "SOMME DA TRASFERIRE ALL'INPS A TITOLO DI ANTICIPAZIONI DI BILANCIO SUL FABBISOGNO FINANZIARIO DELLE GESTIONI PREVIDENZIALI NEL LORO COMPLESSO" (Missione "Politiche Previdenziali") which accounts for the variations of transfers for pensions to extra-budgetary funds "Enti Previdenziali" (INPS), page 56:

http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/ccpc/stp_04_-_consuntivo_per_capitoli.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: This information, along with a narrative discussion, is provided in the Audit Report on the annual budget produced by the SAI. Please note that, according to Articles 37 and 38 Law n. 196/2009, parliamentary Committees examine the Audit Report on the annual budget together the Year End Report (the Final Statement of Account). In particular, see Relazione sul Rendiconto Generale dello Stato 2015 - Volume I - Chapter "I Fondi di rotazione e gestioni fuori bilancio a sostegno delle politiche pubbliche" (pages 285-355). Audit Report on YER 2015

http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_di_controllo/2016/rendiconto_generale_dello_stat)

Law n. 196/2009 "Article 37 Reporting for the Final Statement of Account 1. At the end of the fiscal year each ministry, through the head of the competent central budget office, shall compile its own revenue and expenditure account and balance sheet. 2. The accounts referred to in Paragraph 1 shall be transmitted to the Ministry for the Economy and Finance - Department of the State Accountant General, by 30 April of the year after the end of the fiscal year and, no later than 31 May, the Minister for the Economy and Finance, through the State Accountant General, shall transmit the Final Statement of Account for the previous year to the Court of Auditors. Article 38 Presentation of the Final Statement of Account 1. The Court of Auditors, after verifying the conformity of the Final Statement of Account, shall transmit it to the Minister for the Economy and Finance for subsequent presentation to Parliament."

Researcher response: The Government Reviewer is using a document that is not a Year-End Report. However, we acknowledge the Peer Reviewer's suggestion that pensions are mentioned in the Rendiconto (i.e., the YER). Answer changed from "d" to "c".

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER includes a balance sheet (Conto del Patrimonio) and a cash flow statement (Conto del Bilancio) with a narrative discussion. Balance sheet: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/R... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto_generale_del_patrimonio_2015/1_Conto_generale_del_patrimonio_dello_Stato_testo_com) Cash flow statement: <http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/C...> (http://www.rgs.mef.gov.it/VERSIONE-I/Attivit--i/Rendiconto/Conto_del_bilancio_e_Conto_del_patrimonio/2015/Conto-del-bilancio/)

Comments: Researcher: The Rendiconto seems to satisfy these requirements, as it presents a balance sheet (Conto del Patrimonio), notes on accounting and similar elements. The information included in the YER represents a significant attempt at presenting a complete financial statement of government operations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that accordingly to that indicate in Sources and in Comments boxes the correct answer is A "Yes, a financial statement is part of the Year-End Report or is released as a separate report".

Researcher response: Yes, thank you. Government Reviewer's comment is acknowledged. Answer changed from "b" to "a."

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relazione sul Rendiconto Generale dello Stato 2015 http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_di_controllo/2016/rendiconto_generale_dello_sta

Comments: Researcher: Vol I is referred to financial type, Vol II is referred to performance type and Vol III is referred to compliance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relazione sul Rendiconto Generale dello Stato 2015 http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_di_controllo/2016/rendiconto_generale_dello_sta

Comments: Researcher: see pagg. 91 and following.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relazione sul Rendiconto Generale dello Stato 2015 http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_di_controllo/2016/rendiconto_generale_dello_sta

Comments: Researcher: see pag. 24 and Tav 1.5

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Relazione sul Rendiconto Generale dello Stato 2015 http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_di_controllo/2016/rendiconto_generale_dello_st

Comments: Researcher: The annual Audit Report(s) does not include an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: 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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Brochure Corte dei Conti, p. 21 http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/chi_siamo/brochure_corte_in_sintesi.pdf) "Le amministrazioni sono tenute a comunicare alla Corte ed agli organi elettivi le misure adottate a seguito delle osservazioni della Corte dei conti (art. 3, comma 6 della legge n. 20 del 1994 e successive modificazioni). Nel caso in cui l'amministrazione non ritenga di ottemperare ai rilievi formulati dalla Corte a conclusione di controlli sulle gestioni, è tenuta ad adottare, entro trenta giorni dalla ricezione dei rilievi, un provvedimento motivato da comunicare alle Presidenze delle Camere, alla Presidenza del Consiglio dei Ministri ed alla Presidenza della Corte dei conti (art. 3, comma 64, della legge n. 244 del 2007)." However, this law refers to the general controls of Corte dei Conti on public administrations.

Comments: Researcher: Executive agencies have to report to the Audit Court and to Parliament on measures taken to respond to observations and recommendations made by the Audit Court. These reports are meant to be public, but an online search only generated a few of these made in an informal way, not in a single report made available to the public. For example: http://www.repubblica.it/economia/2016/02/19/news/spending_r... (http://www.repubblica.it/economia/2016/02/19/news/spending_review_il_tesoro_risponde_alla_corte_dei_conti_tagliati_25_miliardi-133770224/?ref=search). Note that the the SAI produces the "Giudizi di parificazione" report, with just its recommendations for the executive.

http://www.corteconti.it/attivita/procura/giudizio_parificaz... (http://www.corteconti.it/attivita/procura/giudizio_parificazione/parifica_2015/).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Ministries/executive agencies have to report to the Audit Court and to Parliament on measures taken to respond to observations and recommendations made by the Audit Court. These reports are meant to be public, but not always online. We think the correct answer is C.

Researcher response: We have not managed to access or see any of those reports, so as far as we are concerned, they are not public, and informal reporting in newspapers is insufficient evidence to support a change in response.

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.corteconti.it/attivita/controllo/finanza_pubblica...

(http://www.corteconti.it/attivita/controllo/finanza_pubblica/bilanci_manovra_leggi/rendiconto_generale_2015/)

Comments: Researcher: The executive does not report to the public, but the SAI includes information on follow up in the following year's report, which is available to the public (comment was received from Corte dei Conti). Legal reference: L 196/2009 Art. 124 "Le relazioni presentate dal Governo o da altri organi pubblici e ogni altro rapporto previsionale o consuntivo sono assegnati all'esame della Commissione competente per materia. La Commissione nomina su ciascun documento un relatore e procede al suo esame nel periodo previsto nell'articolo 119 se si tratta di documenti programmatici o connessi con l'esame del bilancio e del consuntivo, e in ogni altro caso nel termine di un mese. A conclusione dell'esame di documenti programmatici o connessi con l'esame del bilancio o del consuntivo, la Commissione presenta su ciascun documento una relazione da allegare a quella presentata sullo stato di previsione della spesa o sul rendiconto consuntivo. Negli altri casi la Commissione vota una risoluzione a norma dell'articolo 117."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 243/2012 set the Ufficio Parlamentare Bilancio [http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:2012-12-24;243!vig=\)](http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:2012-12-24;243!vig=)) f) l'istituzione presso le Camere, nel rispetto della relativa autonomia costituzionale, di un organismo indipendente al quale attribuire compiti di analisi e verifica degli andamenti di finanza pubblica e di valutazione dell'osservanza delle regole di bilancio; <https://www.senato.it/service/PDF/PDFServer/BGT/00739777.pdf> (<https://www.senato.it/service/PDF/PDFServer/BGT/00739777.pdf>) This is the website of UPB <http://en.upbilancio.it/> (<http://en.upbilancio.it/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please specify Law 243/2012, Title VII, articles 16-19, established a "Parliamentary Budget Office" called Ufficio Parlamentare Bilancio.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://en.upbilancio.it/about-the-pbo/> (<http://en.upbilancio.it/about-the-pbo/>) Law 243/2012
Comments: Researcher: The PBO publishes its own macro analysis to validate Government's forecast <http://en.upbilancio.it/2017-budgetary-policy-report/> (<http://en.upbilancio.it/2017-budgetary-policy-report/>) http://en.upbilancio.it/wp-content/uploads/2016/12/Rapporto-politica-di-bilancio-2017-_per-sito_EN.pdf (http://en.upbilancio.it/wp-content/uploads/2016/12/Rapporto-politica-di-bilancio-2017-_per-sito_EN.pdf) and publishes several focus on different topics <http://en.upbilancio.it/reports-on-recent-economic-developme...> (<http://en.upbilancio.it/reports-on-recent-economic-developments/>) <http://en.upbilancio.it/focus-papers/> (<http://en.upbilancio.it/focus-papers/>) <http://en.upbilancio.it/working-papers/> (<http://en.upbilancio.it/working-papers/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition, Law 196/2009 (Government Accounting and Public Finance Act), article 10-ter, provides that the PBO also perform validation on the forecasts contained in the Government's economic and financial policy documents. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.upbilancio.it/focus-tematici/> (<http://www.upbilancio.it/focus-tematici/>) <http://en.upbilancio.it/focus-papers/> (<http://en.upbilancio.it/focus-papers/>) (in english)

Comments: Researcher: For example the UPB examined the effect of the abolition of the TASI tax on first house which was widely discussed in Italy <http://www.upbilancio.it/focus-tematico-n-6-13-novembre-2015...> (<http://www.upbilancio.it/focus-tematico-n-6-13-novembre-2015/>) and analysed the possible effects of the proposal to reintegrate some flexibility in the retirement requirements set by "Fornero reform" of 2011 <http://www.upbilancio.it/focus-tematico-n-6-4-agosto-2016/> (<http://www.upbilancio.it/focus-tematico-n-6-4-agosto-2016/>) but these focus are in a limited number at the moment. Moreover, some important analysis are missing such as the analysis of the "jobs act" in 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In 2016 the Parliamentary Budget office attended 5 Parliamentary hearings <http://en.upbilancio.it/category/parliamentary-hearings/> (<http://en.upbilancio.it/category/parliamentary-hearings/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In 2016 the Parliamentary Budget Office attended 7 Parliamentary hearings. In 2017, to date, PBO attended 1 Parliamentary hearing. <http://en.upbilancio.it/category/parliamentary-hearings/> (<http://en.upbilancio.it/category/parliamentary-hearings/>)

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.camera.it/leg17/126?tab=4&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=4&leg=17&idDocumento=4127&sede=&tipo=>)

Comments: Researcher: Both houses of Parliament hold discussions and votes on the Pre-Budget Statement, debating the government's plans and projections, and providing recommendations for government to follow.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Generally, the legislature receives the Executive's Budget Proposal around 15th October. According to Law 163/2016 that modifies Law 196/2009 the date is now fixed on 20th October but this year the legislature received the Executive's Budget Proposal the 29th of October. <http://www.gazzettaufficiale.it/eli/id/2016/08/25/16G00174/s...> (<http://www.gazzettaufficiale.it/eli/id/2016/08/25/16G00174/sg>) <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127&sede=&tipo=>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016. http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Art 81 of the Constitution https://www.senato.it/1025?sezione=127&articolo_numero_artic... (https://www.senato.it/1025?sezione=127&articolo_numero_articolo=81) According to the Constitution if the budget is not approved before the start of the budget year: "L'esercizio provvisorio del bilancio non può essere concesso se non per legge e per periodi non superiori complessivamente a quattro mesi." <http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/s...> (<http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/sg>) Law 196/2009 set the approval process: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) A sum is provided here: <http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/> (<http://www.rgs.mef.gov.it/VERSIONE-I/OPENDATA/SpeseBS/2016/>)

Comments: Researcher: The 2017 budget has been approved on the 11th of December 2016, and published on the 22nd of December 2016 <http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/s...> (<http://www.gazzettaufficiale.it/eli/id/2016/12/21/16G00242/sg>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Costituzione della Repubblica Italiana, Art. 81 "The Parliament can amend the budget but cannot increase the deficit. All additional expenditures have to be matched by equal additional revenues". https://www.senato.it/1025?sezione=127&articolo_numero_artic... (https://www.senato.it/1025?sezione=127&articolo_numero_articolo=81)

Comments: Researcher: In theory the legislature has authority to amend the budget, but in practice, very often, the government hinders the exercise of this power using the confidence vote. It is a matter of fact that in the last years many of 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: We think the correct answer is A. The text of article 81 of the Constitution is different from the text state by the reviewer. After Constitutional amendment n.1/2012, article 81 now states (see https://www.senato.it/1025?sezione=127&articolo_numero_artic... (https://www.senato.it/1025?sezione=127&articolo_numero_articolo=81)): "The State ensures the balance between revenue and expenditure of the budget, taking into account the adverse and favourable phases of the economic cycle. Borrowing is allowed only in order to consider the effects of the economic cycle and, with the prior authorization of the Parliament taken by an absolute majority of its components, in the event of exceptional events. Every law that requires new or increased costs amounts provides the means to tackle them. The Parliament each year must approve the budget and the final accounts law presented by the Government. Provisional exercise of budget may not be granted except by law and for periods not exceeding a total of four months. The contents of the budget bill, the basic rules and criteria designed to ensure a balance between revenue and expenditure budgets and debt sustainability of public administrations are established with law passed by an absolute majority of the members of each Chamber, in accordance with the principles defined by constitutional law. " "Lo Stato assicura l'equilibrio tra le entrate e le spese del proprio bilancio, tenendo conto delle fasi avverse e delle fasi favorevoli del ciclo economico. Il ricorso all'indebitamento è consentito solo al fine di considerare gli effetti del ciclo economico e, previa autorizzazione delle Camere adottata a maggioranza assoluta dei rispettivi componenti, al verificarsi di eventi eccezionali. Ogni legge che importi nuovi o maggiori oneri provvede ai mezzi per farvi fronte. Le Camere ogni anno approvano con legge il bilancio e il rendiconto consuntivo presentati dal Governo. L'esercizio provvisorio del bilancio non può essere concesso se non per legge e per periodi non superiori complessivamente a quattro mesi. Il contenuto della legge di bilancio, le norme fondamentali e i criteri volti ad assicurare l'equilibrio tra le entrate e le spese dei bilanci e la sostenibilità del debito del complesso delle pubbliche amministrazioni sono stabiliti con legge approvata a maggioranza assoluta dei componenti di ciascuna Camera, nel rispetto dei principi definiti con legge costituzionale." The fact the Constitution requires a balanced budget (and every law that requires new or increased costs amounts provides the means to tackle them), cannot be interpreted as a limitation on Parliament's possibility to modify the budget bill. Moreover, Government cannot modify fiscal objectives in terms of net borrowing without specific authorization of an absolute majority of Parliament. ----- Starting from FY 2017, the Budget and Stability Law are presented in a single document, accordingly to Article 21 Law No. 196/2009. See, in particular, paragraph 12, concerning the amendments from Parliament to the EBP. "The financial effects of the changes made by each house of Parliament to the first section of the Budget Bill shall be incorporated, for each parliamentary voting unit, in the second section, as resulting from the approved amendments, through a special note of variation, presented by the Government and voted by that house before the final vote. For each of those voting units, the note shall also report, separately for the projections contained in the second section and for the financial effects of the provisions in the first section, the changes with respect to the bill presented by the Government or with respect to the text approved in the previous parliamentary reading." ----- As concerns the practice in recent years for calling for a confidence vote, this usually occurs after several Parliamentary amendments have already been voted. Finally, Italy is a Parliamentary Republic, therefore the Government is the expression of majority in Parliament.

Researcher response: Borrowing is allowed only in order to consider the effects of the economic cycle and, with the prior authorization of the Parliament taken by an absolute majority of its components, in the event of exceptional events so we think that "b" is the adequate answer, also consistent with the answer to this question in previous rounds of the Survey (practice has not changed).

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.camera.it/leg17/126?tab=3&leg=17&idDocumento=3444...> (<http://www.camera.it/leg17/126?tab=3&leg=17&idDocumento=3444&sede=&tipo=>) http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_t... (http://www.senato.it/leg/17/BGT/Schede/Ddliter/testi/46119_testi.htm)

Comments: Researcher: The two links in the "sources" show the list of the amendments that were introduced by the Camera and by the Senato, respectively, some of which were adopted. To see which amendments were adopted, see here: <http://www.camera.it/leg17/126?tab=4&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=4&leg=17&idDocumento=4127-BIS&sede=&tipo=>) Chiara Ricci2017/05/21 and here: <http://www.camera.it/leg17/126?tab=7&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=7&leg=17&idDocumento=4127-BIS&sede=&tipo=>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The following links report art 120 and 126 of the Chambers regulations (Camera and Senato that establish that every year a specialized budget committee examines the Executive's Budget Proposal. [http://leg16.camera.it/525?shadow_regolamento_capi=1078&shadow_regolamento_articoli_titolo=Articolo120+\(*\)&shadow_regolamento_note=1401](http://leg16.camera.it/525?shadow_regolamento_capi=1078&shadow_regolamento_articoli_titolo=Articolo120+(*)&shadow_regolamento_note=1401) <https://www.senato.it/Leg17/1044?articolo=1121&sezione=155> (<https://www.senato.it/Leg17/1044?articolo=1121&sezione=155>))

Comments: Researcher: According to article 120 and 126 of the Chambers regulations every year a specialized budget committee examines the Executive's Budget Proposal, but it not publishes a report with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The correct answer is A. The parliamentary budget session lasts 45 days if it starts in the Chamber of Deputies and 35 days if it starts in the Senate. The Budget Committees examine the EBP documents before starting the Budget Session in order to also approve the program of hearings (see Rule 119 of Chamber of Deputies and Rule 126 of Senate). They publish the following documents with findings and recommendations by the Budget Committees prior to the budget being adopted: 1) a "Dossier" prepared by the budget office of both Chamber of Deputies and Senate; 2) a "General Report" adopted on the EBP by both the Budget Committees to submit to the Assembly together with any "Minority Reports"; 3) voted and approved Recommendations concerning EBP (see Rule 122 of Chamber of Deputies) <https://www.senato.it/documenti/repository/istituzione/reg.%20ing.pdf> (<https://www.senato.it/documenti/repository/istituzione/reg.%20ing.pdf>) http://en.camera.it/application/xmanager/projects/camera_eng... (http://en.camera.it/application/xmanager/projects/camera_eng/file/RULES_OF_PROCEDURE_CHAMBRE_OF_DEPUTIES.pdf) Chamber of Deputies Dossier (Verifica delle quantificazioni - Legge di bilancio 2017) <http://documenti.camera.it/Leg17/Dossier/Pdf/VQ4127.Pdf> (<http://documenti.camera.it/Leg17/Dossier/Pdf/VQ4127.Pdf>) <http://www.camera.it/leg17/126?tab=6&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=6&leg=17&idDocumento=4127-BIS&sede=&tipo=>) Senate Dossier <http://www.senato.it/leg/17/BGT/Schede/Ddliter/dossier/47480...> (http://www.senato.it/leg/17/BGT/Schede/Ddliter/dossier/47480_dossier.htm) <http://www.senato.it/service/PDF/PDFServer/BGT/00997719.pdf> (<http://www.senato.it/service/PDF/PDFServer/BGT/00997719.pdf>) Relazioni delle Commissioni all'Assemblea <http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=2&leg=17&idDocumento=4127-BIS&sede=&tipo=>) <http://documenti.camera.it/apps/commonServices/getDocumento...> (http://documenti.camera.it/apps/commonServices/getDocumento.ashx?sezione=lavori&tipoDoc=testo_pdl&idlegislatura=17&codice=17PDL0046780) http://documenti.camera.it/apps/commonServices/getDocumento.ashx?sezione=lavori&tipoDoc=testo_pdl&idlegislatura=17&codice=17PDL0046770) http://documenti.camera.it/apps/commonServices/getDocumento.ashx?sezione=lavori&tipoDoc=testo_pdl&idlegislatura=17&codice=17PDL0046760) Recommendations <http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0046760&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=4127-BIS-e-sede=e-tipo=)

Researcher response: Given the additional information provided by the Government Reviewer, the answer was changed to "a."

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: L 196/2009 Art. 4 http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) 1. Il Governo, nel rapporto di cui all'articolo 3 e su richiesta delle Commissioni parlamentari competenti, fornisce alle medesime Commissioni tutte le informazioni utili ad esercitare un controllo costante sull'attuazione della presente legge. Sulla base delle informazioni ricevute e dell'attività istruttoria svolta anche in forma congiunta con le modalità definite dalle intese di cui al comma 2, le Commissioni parlamentari competenti delle due Camere formulano osservazioni ed esprimono valutazioni utili alla migliore impostazione dei documenti di bilancio e delle procedure di finanza pubblica. See for example the link below <https://www.senato.it/1095> (<https://www.senato.it/1095>) where the activities of each commission in the Senate are reported. Here is the case of the Commission for public works and communication: https://www.senato.it/3549?shadow_organ=1170008 (https://www.senato.it/3549?shadow_organ=1170008)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The right answer should be an "a". See for example the reports of "V Commissione Bilancio": <http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=4127...> (<http://www.camera.it/leg17/126?tab=1&leg=17&idDocumento=4127-BIS&sede=&tipo=>) An example of recommendations ("Emendamenti") of the Committee for Social Affairs ("Affari Sociali XII") with respect to EBP can be found here: <http://www.camera.it/leg17/824?tipo=A&anno=2016&mese=11&gior...> (http://www.camera.it/leg17/824?tipo=A&anno=2016&mese=11&giorno=09&view=filtered_scheda&commissione=12#)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The correct answer is B. Each legislative committees responsible for particular sectors examine EBP documents (and have 10 days to do it), they approve a Report to submit to the Budget Committee together with a "minority report" and they vote recommendations for the Government (so called "ordini del giorno"). (see Rule 120 of Chamber of Deputies and Rule 126 of Regulation Senate)

<https://www.senato.it/documenti/repository/istituzione/reg.%...> (<https://www.senato.it/documenti/repository/istituzione/reg.%20ing.pdf>)

http://en.camera.it/application/xmanager/projects/camera_eng...

(http://en.camera.it/application/xmanager/projects/camera_eng/file/RULES_OF_PROCEDURE_CHAMBRE_OF_DEPUTIES.pdf)

Researcher response: In light of the reviewers' comments, and having look at this: <https://www.senato.it/1044?articolo=1121&sezione=155> (<https://www.senato.it/1044?articolo=1121&sezione=155>), we changed the answer from "a" to "b," because sector committees have less than one month to examine the Executive's Budget Proposal.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Generally, the "Commissioni Bilancio" (Budget Committee) of the Parliament examines all reports related with the budget also regarding its implementation and some reports can be available in the "atti parlamentari" <http://www.camera.it/leg17/210> (<http://www.camera.it/leg17/210>). However, it is very difficult to find these reports so answer should be c.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) L196/2009 art. 33 comma 4 "Nel rispetto dell'invarianza dei saldi di finanza pubblica, con decreto del Ministro dell'economia e delle finanze possono essere adottate variazioni compensative tra le dotazioni finanziarie interne a ciascun programma, relativamente alle spese per adeguamento al fabbisogno nell'ambito delle spese rimodulabili, su proposta dei Ministri competenti. Resta precluso l'utilizzo degli stanziamenti di spesa in conto capitale per finanziare spese correnti."

Comments: Researcher: The law states that the government's flexibility to shift funds applies within programs, but not across programs. While the question asks about administrative units, the spirit of the legal requirement is similar. Broader shifts are approved by Parliament in the Assestamento di Bilancio, Italy's Mid-Year Review.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) Art. 17, comma 1-bis "Le maggiori entrate rispetto a quelle iscritte nel bilancio di previsione derivanti da variazioni degli andamenti a legislazione vigente non possono essere utilizzate per la copertura finanziaria di nuove o maggiori spese o riduzioni di entrate e sono finalizzate al miglioramento dei saldi di finanza pubblica. (47)"

Comments: Researcher: The law stipulates that excess revenues can only be spent on deficit reduction, and cannot be used to fund new expenditures or replace other revenues. In this sense, the executive does not have to seek input from the legislature, but is limited in its use of excess revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 december 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf) art 17 comma 12 "12. La clausola di salvaguardia di cui al comma 1 deve essere effettiva e automatica. Essa deve indicare le misure di riduzione delle spese o di aumenti di entrata, con esclusione del ricorso ai fondi di riserva, nel caso si verificano o siano in procinto di verificarsi scostamenti rispetto alle previsioni indicate dalle leggi al fine della copertura finanziaria. In tal caso, sulla base di apposito monitoraggio, il Ministro dell'economia e delle finanze adotta, sentito il Ministro competente, le misure indicate nella clausola di salvaguardia e riferisce alle Camere con apposita relazione. La relazione espone le cause che hanno determinato gli scostamenti, anche ai fini della revisione dei dati e dei metodi utilizzati per la quantificazione degli oneri autorizzati dalle predette leggi."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that the Government Accounting and Public Finance Act is Law No. 196 of 31 December 2009. The current text of Law No. 196/2009 incorporates the changes over time, including amendments by Law No. 39/2011 and by the more recent Legislative Decree No. 90/2016 and Law No. 163/2016. We agree on the answer A. In fact, for this purpose it is provided the Mid-Year Review, "legge di assestamento di bilancio" (Articles 7 and 33, Law n. 196/2009). In specific cases, it is also provided a "clausola di salvaguardia" (Article, 17, paragraph 12, Law 196/2009), as follows: "12. The Ministry for the Economy and Finance, on the basis of the information transmitted by the competent ministries, shall monitor the expenditure generated by the laws containing the expenditure forecasts referred to in paragraph 1 in order to prevent any deviation in that expenditure from the forecasts. 12-bis. Where a deviation as referred to in Paragraph 12 is close to occurring, the Minister for the Economy and Finance, pending the corrective measures referred to in Paragraph 12-quater, having consulted with the competent minister, shall issue a decree reducing, for the current year, the appropriations in the budget of the competent ministry in compliance with the expenditure restrictions imposed by Article 21.5.a. Where those appropriations are not sufficient to finance the increased expenditure found in the monitoring activity referred to in Paragraph 12, a decree of the President of the Council of Ministers, acting on a proposal of the Minister for the Economy and Finance, subject to the approval of the Council of Ministers, shall provide for financing by way of a reduction in the appropriations entered in the expenditure budgets, in compliance with the expenditure restrictions imposed by Article 21.5.a. The drafts of the decrees referred to in the previous sentences shall be transmitted to the houses of Parliament to obtain the opinion of the competent parliamentary committees on the financial issues involved, which shall be issued within seven days of the date of transmission. The draft decrees shall be accompanied by a specific report setting out the causes of the deviations, including for the purpose of revising the data and methods used to quantify the expenditure envisaged in those laws. Where the committees do not issue their opinion by the time limit referred to in the third sentence, the decrees may be adopted definitively."

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: All reports are sent to Parliament and are scrutinized by the competent Parliamentary Committee. See the Internal regulations of the Chamber of Deputies, Art. 124, http://www.camera.it/leg17/438shadow_regolamento_capi=1038&s... (http://www.camera.it/leg17/438shadow_regolamento_capi=1038&shadow_regolamento_articoli_titolo=Articolo%20124) however the report with findings and recommendations is not accessible online. "Le relazioni presentate dal Governo o da altri organi pubblici e ogni altro rapporto previsionale o consuntivo sono assegnati all'esame della Commissione competente per materia. La Commissione nomina su ciascun documento un relatore e procede al suo esame nel periodo previsto nell'articolo 119 se si tratta di documenti programmatici o connessi con l'esame del bilancio e del consuntivo, e in ogni altro caso nel termine di un mese. A conclusione dell'esame di documenti programmatici o connessi con l'esame del bilancio o del consuntivo, la Commissione presenta su ciascun documento una relazione da allegare a quella presentata sullo stato di previsione della spesa o sul rendiconto consuntivo. Negli altri casi la Commissione vota una risoluzione a norma dell'articolo 117"

Comments: Researcher: Generally, the "Commissioni Bilancio" (Budget Committee) of the Parliament examines all reports related with the budget (forecasts, changes on the forecasts, audits, etc.) but the report with findings and recommendations is not accessible online.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Audit Report on the annual budget produced by SAI is always examined during public hearings of the Budget Committee with SAI representatives. The hearing does not result in an official report released by the Budget Committee since findings and recommendations are made by SAI. I suggest this reference to provide an example: http://www.camera.it/_dati/leg17/lavori/documentiparlamentar... (http://www.camera.it/_dati/leg17/lavori/documentiparlamentari/indiceetesti/014/004_RS/0000001.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please note that, according to Articles 37 and 38 Law n. 196/2009, parliamentary Committees examine the Audit Report on the annual budget produced by the SAI together the Year End Report (the Final Statement of Account). "Article 37 Reporting for the Final Statement of Account 1. At the end of the fiscal year each ministry, through the head of the competent central budget office, shall compile its own revenue and expenditure account

and balance sheet. 2. The accounts referred to in Paragraph 1 shall be transmitted to the Ministry for the Economy and Finance - Department of the State Accountant General, by 30 April of the year after the end of the fiscal year and, no later than 31 May, the Minister for the Economy and Finance, through the State Accountant General, shall transmit the Final Statement of Account for the previous year to the Court of Auditors. Article 38 Presentation of the Final Statement of Account 1. The Court of Auditors, after verifying the conformity of the Final Statement of Account, shall transmit it to the Minister for the Economy and Finance for subsequent presentation to Parliament." See Rule 119 of Chamber of Deputies Regulation, paragraph "8. The Government bill to approve the general accounts of the State shall be considered, together with the bill approving the review of the budget appropriations for the current year and the documents referred to in Rule 149, not later than one month from the introduction of the bills. Rules 120, paragraphs 1, 3 and 6, and Rules 121 and 123, paragraph 1, shall apply, except for the time limits for opinions and for the completion of consideration at the reporting stage. The aforementioned time limits shall be laid down by the President of the Chamber in such a way as to enable the two bills to be finally approved in the set time frame." See also Rule 130 of Senate "The General Government Accounts Bill shall be referred to the 5th Standing Committee for consideration. Any opinion issued by any other committee shall be annexed to the report that the 5th Standing Committee shall submit to the Senate." It is published by the Budget Committees a "Dossier" prepared by the budget office of both Chamber of Deputies and Senate. links:

<https://www.senato.it/documenti/repository/istituzione/reg.%...> (<https://www.senato.it/documenti/repository/istituzione/reg.%20ing.pdf>)

http://en.camera.it/application/xmanager/projects/camera_eng...

(http://en.camera.it/application/xmanager/projects/camera_eng/file/RULES_OF_PROCEDURE_CHAMBRE_OF_DEPUTIES.pdf)

<http://www.senato.it/japp/bgt/showdoc/17/DOSSIER/989174/inde...> (<http://www.senato.it/japp/bgt/showdoc/17/DOSSIER/989174/index.html>)

<http://www.camera.it/leg17/126?tab=6&leg=17&idDocumento=3973...> (<http://www.camera.it/leg17/126?tab=6&leg=17&idDocumento=3973&sede=&tipo=>

<http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...>

(http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0044080&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=

<http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0044090&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=

<http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0044090&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=

<http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0044090&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=

<http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lav...> (http://www.camera.it/leg17/995?sezione=documenti&tipoDoc=lavori_testo_pdl&idLegislatura=17&codice=17PDL0044090&back_to=http://www.camera.it/leg17/126?tab=2-e-leg=17-e-idDocumento=3973-e-sede=-e-tipo=

Researcher response: The Government Reviewer has mentioned many laws and relevant documentation. However, the reason why we chose "c" (and we keep this response) is that there are no publicly available reports from the committee that evaluates the Audit Report.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.corteconti.it/export/sites/portalecdc/_documenti/...

(http://www.corteconti.it/export/sites/portalecdc/_documenti/chi_siamo/legge_202_del_2000.pdf) "Il Presidente della Corte dei conti è nominato tra i magistrati della stessa Corte che hanno effettivamente esercitato per almeno tre anni funzioni direttive ovvero funzioni equivalenti presso organi costituzionali nazionali ovvero di istituzioni dell'Unione europea, con decreto del Presidente della Repubblica, su proposta del Presidente del Consiglio dei ministri, previa deliberazione del Consiglio dei ministri, sentito il parere del Consiglio di presidenza."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The correct answer is A Regulation on appointment of the President of the Court of Auditors (Law n. 202/2002) provides specific selection criteria and procedure that ensures his/her independence, as follows: "The President of the Court of Auditors is appointed from among judges of the same court who have actually worked for at least three years directives or equivalent functions functions at national constitutional bodies or institutions of the European Union, by decree of the President of the Republic, on the proposal of Chairman of the Council of Ministers, after consideration by the Council of Ministers, after consultation with the Presidency Council. "

Researcher response: I think that de facto it is really the government that selects the President of the Corte dei Conti within the members elected by the judiciary and legislature. So I think that "b" is the correct answer.

IBP comment: There does not seem to be an easy response to this question, and further probing may be required. In examining other evidence (<http://espresso.repubblica.it/palazzo/2013/04/03/news/corte-...> (<http://espresso.repubblica.it/palazzo/2013/04/03/news/corte-dei-conti-chi-la-nomina-1.52863>); <http://www.treccani.it/enciclopedia/corte-dei-conti/> (<http://www.treccani.it/enciclopedia/corte-dei-conti/>); <http://www.forumcostituzionale.it/wordpress/wp-content/uploads/2016/01/raeli.pdf>), it looks like de facto the government has a significant weight in selecting the President of the Corte dei Conti.

However, the nomination of the magistrates of the SAI (among which the President is selected) is not government-based, and for cross-country consistency, IBP changes the response from "b" to "a."

120: 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?

a. (100) 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 he or she is removed.

- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.corteconti.it/export/sites/portalecdc/_documenti/...
(http://www.corteconti.it/export/sites/portalecdc/_documenti/normativa/corte_dei_conti/r.d._12_luglio_1934x_1214.pdf) art. 8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.corteconti.it/export/sites/portalecdc/_documenti/...
(http://www.corteconti.it/export/sites/portalecdc/_documenti/controllo/sezioni_riunite/sezioni_riunite_in_sede_deliberante/provvedimento_31_ottobre_2012.pdf)
art 2 "La Corte dei conti provvede autonomamente alla gestione delle risorse finanziarie necessarie ai propri fini istituzionali in base alle norme del presente regolamento."

Comments: Researcher: The budget limit for the SAI is determined by the SAI and approved by parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
b. (67) The SAI has significant discretion, but faces some limitations.
c. (33) The SAI has some discretion, but faces considerable limitations.
d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Deliberazione n. 220/CP/2008: Regolamento interno per il funzionamento del Consiglio di presidenza della Corte dei conti. art. 11 comma 3 "3. In ogni caso il Consiglio può disporre audizioni e indagini conoscitive e, ricorrendo casi straordinari, ispezioni."

Comments: Researcher: The Court can undertake any audit it wishes to, excluding the budgets of constitutional bodies (comment received from Corte dei Conti).

Peer Reviewer

Opinion: Agree with Comments

Comments: I suggest to add this source: http://www.gazzettaufficiale.it/atto/serie_generale/caricaDe...
(http://www.gazzettaufficiale.it/atto/serie_generale/caricaDettaglioAtto/originario;jsessionid=GJEFClD7IAq+QGBMfKN6gA__ntc-as4-guri2a?atto.dataPubblicazioneGazzetta=2008-07-01&atto.codiceRedazionale=08A04595&elenco30giorni=false)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with Title II of R.D. n. 1214 of 12 luglio 1934 it is arguable that the SAI ("Court of Auditors") has full discretion to decide which audits it wishes to undertake. http://www.corteconti.it/export/sites/portalecdc/_documenti/...
(http://www.corteconti.it/export/sites/portalecdc/_documenti/normativa/corte_dei_conti/r.d._12_luglio_1934x_1214.pdf)

Researcher response: We received a comment from Corte dei Conti (the Italian SAI) that specified that audits on budgets of constitutional bodies are excluded. Thus, the response remains unchanged.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no evidence that the audit processes of the Supreme Audit Institution (SAI) are reviewed by an independent agency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.corteconti.it/pubblicazioni/Audizioni_Interventi/ (http://www.corteconti.it/pubblicazioni/Audizioni_Interventi/)

Comments: Researcher: According to the documentation provided on the web with reference to the past 12 months, the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature (on 7/11/2016, 3/10/2016, 28/06/2016, 14/06/2016; 26/05/2016...).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

Comments: Researcher: There are no public documents on the results of the "informal" consultations that take place before the budget is tabled in parliament.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I suggest answer "c" since there are many public hearings "Audizioni" during the budget formulation phase, but the executive invites specific individuals or groups such as representatives of unions, industry, local governments, academics or experts. The text of these "Audizioni" are available on the website. See for example: <http://www.senato.it/leg/17/BGT/Schede/Ddliter/documenti/473...> (http://www.senato.it/leg/17/BGT/Schede/Ddliter/documenti/47397_documenti.htm)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Although mechanisms are not structured and happen only ad-hoc basis, before presenting the budget proposal the Executive holds hearings with trade unions, entrepreneur associations and some relevant interest groups of civil society. On specific topics the Government also holds consultations, recent ones are for example noted here: <http://www.governo.it/approfondimento/terremoto-centro-itali...>

(<http://www.governo.it/approfondimento/terremoto-centro-italia/6632>) (<http://www.governo.it/approfondimento/piano-casa-italia/7093>)

(<http://www.governo.it/approfondimento/piano-casa-italia/7093>)

Researcher response: We agree with the reviewer, that "c" seems to be the correct answer, even if there aren't extensive specific public records (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed. The "audizioni", however, are all included here:

<http://www.senato.it/leg/17/BGT/Schede/Ddliter/documenti/473...>

(http://www.senato.it/leg/17/BGT/Schede/Ddliter/documenti/47397_documenti.htm), included that of Lunaria:

<http://www.senato.it/application/xmanager/projects/leg17/att...>

(http://www.senato.it/application/xmanager/projects/leg17/attachments/documento_evento_procedura_commissione/files/000/004/495/04.11.16_-_Memoria_Lunaria.pdf)

IBP comment: IBP revised the response from "c" to "d", as the mechanisms cited are initiated by the legislature and not the executive. Mechanism identified by reviewer is a consultation held by the government in light of the earthquake, and is not tied to the annual budget process.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues

2. Revenue forecasts, policies, and administration

3. Social spending policies

4. Deficit and debt levels

5. Public investment projects

6. Public services

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met

e. Not applicable (please comment)

Answer: d.

Sources: http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_no... (http://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are no evidence that the executive uses participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please note that on the Ministry of Economy and Finance website there is a section describing consultation initiatives on ongoing or reform policies, in order to acquire observations and comments from citizens, economic operators, professional associations, and industry experts. Although these frequently concern the regulatory framework, they may have some effects on budget formation regarding regulatory <http://www.mef.gov.it/comunica-con-noi/consultazione/index.h...> (<http://www.mef.gov.it/comunica-con-noi/consultazione/index.html#cont1>)

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview with Giulio Marcon, MP and member of the Budget Committee.

Comments: Researcher: Input from vulnerable and under-represented parts of the population are received by Parliament Commissions and not by the Executive during preliminary examination of the draft law on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels

6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with Giulio Marcon, MP and member of the Budget Committee.

Comments: Researcher: Input from citizens are received by Parliament Commissions and not by the Executive during preliminary examination of the draft law on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: Interview with Giulio Marcon, MP and member of the Budget Committee.

Comments: Researcher: Citizens engagement takes place during preliminary examination of the draft law on the budget. Interview with Giulio Marcon, MP and member of the Budget Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with Giulio Marcon, MP and member of the Budget Committee.

Comments: Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.**Sources:** Interview with Giulio Marcon, MP and member of the Budget Committee.**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation stage.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.**Sources:** Interview with Giulio Marcon, MP and member of the Budget Committee.**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation or implementation stage.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.**Sources:** Interview with Giulio Marcon, MP and member of the Budget Committee.**Comments:** Researcher: There are some consultation processes but they are not directly related to the budget formulation. However, they The mechanisms are not structured and happen only on ad-hoc basis, or not regularly. See for example the website of the consultation to discuss the priority in the education sector <https://labuonascuola.gov.it/> (<https://labuonascuola.gov.it/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Art. 119 comma 3 <http://leg16.camera.it/application/xmanager/projects/camera/...> (http://leg16.camera.it/application/xmanager/projects/camera/file/conoscere_la_camera/regolamento_camera_25_settembre_2012.pdf) "Prima dell'inizio della sessione di bilancio, le Commissioni parlamentari iniziano l'esame degli stati di previsione del disegno di legge di bilancio di rispettiva competenza, senza procedere a votazioni, provvedendo ad acquisire i necessari elementi conoscitivi. A tal fine ciascuna Commissione delibera, d'intesa con il Presidente della Camera, il programma delle audizioni. La Commissione bilancio avvia altresì, con le medesime modalità, l'esame generale del disegno di legge di bilancio a legislazione vigente. "

Comments: Researcher: Sbilanciamoci and many other NGOs attended the hearing in November 2016 during the budget discussions after the budget has been tabled to parliament and before its approval. <http://www.sbilanciamoci.org/2016/11/sbilanciamoci-in-audizi...> (<http://www.sbilanciamoci.org/2016/11/sbilanciamoci-in-audizione-sulla-legge-di-bilancio/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IBP comment: IBP revised the score from "a" to "b" as it is not clear if any member of the public or CSO can testify. Evidence cited suggests that submissions by any member of public or CSO are accepted.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: There are no sources that identify the topics covered by legislature's engagement with citizens.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IBP comment: IBP revised the score from "d" to "b". Based on the Sbilanciamoci!'s submission (cited in Q. 136) , key topics (1) Macroeconomic issues, (2) Revenue forecasts, policies and administration, (4) Deficit and debt levels and (6) Public services are covered in depth.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Art 119 comma 3 Regolamento della Camera <http://leg16.camera.it/application/xmanager/projects/camera/...>
(http://leg16.camera.it/application/xmanager/projects/camera/file/conoscere_la_camera/regolamento_camera_25_settembre_2012.pdf)

Comments: Researcher: No written documents are provided on how the inputs were used during legislative deliberations on the budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: SAI website <http://www.corteconti.it/> (<http://www.corteconti.it/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: http://www.corteconti.it/english_corner/about_us/control_act... (http://www.corteconti.it/english_corner/about_us/control_activity/)

Comments: Researcher: There is no evidence of any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: SAI website <http://www.corteconti.it/> (<http://www.corteconti.it/>)

Comments: Researcher: There is no evidence of any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.corteconti.it/> (<http://www.corteconti.it/>)

Comments: Researcher: There is no evidence of any formal mechanisms through which the public can contribute to audit investigations

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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