

Final balance sheets of municipal governments Year 2008

The analysis of municipal-level final balance certificates and local financing in particular falls within the context of Istat's statistical framework on general governments.

The estimations presented in the following statistical summary are based on information from Ministry of the Interior data banks.

Revenue accounts by economic category

The total revenue assessed by municipal governments during fiscal year 2008 was estimated at 83,375 million euros (Table 1). This general total does not include the *revenue of third-party contractors*.

The total assessed revenue breaks down into 67.6 percent current returns, 22.2 percent capital revenue and the remaining 10.2 percent for revenue derived from the opening of lines of credit.

Relative to the data for 2007, tax assessments grew by 0.7 percent while total tax collection fell by 6.6 percent. Collections in accrual accounts dropped from 54,956 million euros in 2007 to 52,544 million euros in 2008 (-4.4 percent), while residual accounts dropped from 26,666 million euros to 23,705 million euros (-11.1 percent). Tax collection capacity in 2008, as measured by the ratio between taxes collected in accrual accounts and tax assessments, was equal to 63.0 percent (down from the previous year).

Analyzing the weights of each single entry relative to total tax assessments reveals an increase – with reference to the previous year - in both current revenues and opening of lines of credit (+4.0 and +2.7 percent, respectively), while capital revenue fell by 6.7 percentage points.

In 2008, the total for current revenue assessments was 56,381 million euros, reflecting a growth of 7.1 percent relative to the previous fiscal year. This result reflects the convergence of different dynamic behaviors by different components: tributary revenues fell by 10.5 percent, while non-tributary revenues and contributions and transfers grew by 20.9 and 20.4 percent, respectively.¹

The collection of current revenues remained stable (-0.1 percent). Within this category, only the revenues from contributions and transfers reflected an increase (+18.0 percent). In contrast both tributary (-12.4 percent) and non-tributary revenues (-4.4 percent) experienced decreases.

A total of 18,515 million euros of capital revenues were assessed, down by 22.6 percent relative to 2007. This figure breaks down into a decline of 50.7 percent in credit collection, 14.9 percent in asset transfers and 5.3 percent in transfers.

¹ The contraction in tributary revenue is mainly attributable to the adoption of decree no. 93 of 27 May 2008, which ruled that starting in the year 2008, real estate properties that are designated as primary dwellings shall be exempt from municipal property taxes. Each municipal government was then compensated for the drop in revenue out of a dedicated fund established by the Ministry of the Interior during the forecasting phase.

Collections of capital revenues reached 17,175 million euros, reflecting a 21.1 percent decline relative to 2007. This can mostly be attributed to the reductions recorded in credit collection (-47.2 percent), asset transfers (-8.0 percent) and by transfer-derived revenues (-5.5 percent).

In 2008 the average per capita value of current revenues assessed at the national level (Table 2) was 938.97 euros per inhabitant, which was up 55.87 euros over the previous year's value. Municipal governments in the northern and central regions, with the exception of those located in Emilia-Romagna, Piemonte, Umbria, Lombardia, Marche and Veneto, registered per capita levels that were above the national average. The values registered in the South and the Islands fell below this threshold with 709.69 euros per inhabitant in the municipalities of Puglia representing the lowest value. The municipal governments of Sicilia, Molise and Sardegna, however, represent exceptions with per capita values above the national average of 953.22, 980.53 and 1,130.71 euros, respectively.

Expenditure account by economic category

In 2008 the overall total for expenditure commitments was estimated to be 80,955 million euros (Table 3). Total payments amounted to 75,569 million euros, of which 48,808 was accrual accounts with a consequent spending capacity of 62.1 percent. Relative to 2007, commitments fell by 2.6 percent and payments by 5.7 percent, with spending capacity dropping by 2.5 percentage points. Current expenditure commitments totaled to 50,455 million euros, with 36,241 million euros of payments on accrual accounts. Spending capacity, therefore, was equal to 71.8 percent, reflecting a slight increase over the previous year. In comparison to 2007, current commitments grew by 2.1 percent and current payments by 3.2 percent.

Commitments in capital accounts amounted to 23,762 million euros, with corresponding accrual payments of 6,432 million euros. This resulted in a spending capacity of 27.1 percent, which is 15.6 percentage points lower than the value reported the previous year. Relative to 2007, commitments and payments on capital accounts presented decreases of 14.4 percent and 23.6 percent, respectively.

In 2008, current per capita expenditures were 840.28 euros at the national level (Table 4), reflecting an increase of 11.66 euros relative to the previous fiscal year. The values recorded for municipal governments in the North and Centre were higher than the national average, with the exception of those in Veneto (723.78 euros), Marche (813.01 euros), Lombardia (831.94 euros) and Lazio (788.18 euros).

In the northern regions, the highest levels of per capita expenditures were found in the municipal governments of the autonomous regions with special statutes and the autonomous Provinces – Valle d'Aosta-Vallée d'Aoste (1,558.94 euros) and Trentino-Alto Adige (1,218.80 euros). From among the regions with ordinary statutes there was Liguria (1,904.94 euros). The per capita values for all southern regions (except for regions with special statutes), on the other hand, all fell below the national average except for the municipal governments of Molise, which registered an average value of 861.15 euros (which is above the national average). The lowest value (671.97 euros per inhabitant) was recorded in the municipalities of Puglia.

Expenditure accounts by functional category

Data regarding the final expenditures (including both current and capital account expenditures) of municipal governments were also analyzed in terms of the functional category employed in the final balance sheets (Table 5).

As witnessed in previous fiscal years, 2008 expenditures for the general administration function accounted for the largest proportion of final commitments (31.5 percent), which nevertheless reflects a 4.0 percentage

point decline relative to 2007. When combined with expenditures for territorial and environmental management (19.2 percent), this grouping represents more than half of the final municipal government expenditures. As in previous years, significant proportions of expenditures were also designated for the road condition and transport (14.5 percent) function, the social sector (12.4 percent) and public education (9.1 percent). The residual 13.3 percent was divided among the other functions that were taken into consideration. As a whole, the final expenditures committed by municipalities exhibited a 3.8 percent decrease relative to 2007.

Economic-structural indicators

To facilitate the analysis of results related to the economic-financial management of municipal governments, different economic-structural indicators were disaggregated by region and demographic size class (Table 6).

This involves composition ratios that use economic aggregates that refer to assessments of revenue and expenditure commitments.

For municipal governments in Italy as a whole, the average **degree of taxation autonomy** was 36.3 percent (-7.2 percentage points relative to the previous year).

The **degree of financial autonomy**, equal to 61.4 percent at the national level, also showed a decrease relative to 2007 (65.6 percent for the 2007 fiscal year).

As for the **degree of tax dependence**, 2008 exhibited growth relative to previous fiscal years. On average, 26.7 percent of the current revenues of Italian municipal governments came from state contributions and transfers (+4.0 percentage points relative to 2007).

The **degree of structural rigidity** of municipal expenditures was equal to 40.9 percent on average, which represents a decrease relative to 2007 (41.8 percent).

Lastly, **the incidence of personal expenditures** on current municipal revenue, equal to 28.9 percent at the Italian level, showed a decline relative to the previous fiscal year.

Table 1 - Assessments, collections (in millions of euros) and collection capacity (percentage) for municipal Governments by item - Years 2007 and 2008 (provisional data; absolute values in millions of euros)

| ITEMS | ASSESSMENTS | | | | COLLECTIONS (a) | | | | COLLECTION CAPACITY (b) | |
|--|---------------|---------------|--------------|--------------|-----------------|---------------|--------------|--------------|-------------------------|-------------|
| | 2007 | 2008 | var % | comp % | 2007 | 2008 | var % | comp % | 2007 | 2008 |
| Current revenue | 52,650 | 56,381 | 7.1 | 67.6 | 51,652 | 51,576 | -0.1 | 67.6 | 70.1 | 69.7 |
| Tributary revenue | 22,886 | 20,489 | -10.5 | 24.6 | 22,795 | 19,973 | -12.4 | 26.2 | 66.5 | 67.8 |
| Revenue from contributions and transfers | 18,094 | 21,786 | 20.4 | 26.1 | 17,912 | 21,137 | 18.0 | 27.7 | 79.9 | 82.7 |
| Non-tributary revenue | 11,670 | 14,106 | 20.9 | 16.9 | 10,945 | 10,467 | -4.4 | 13.7 | 62.1 | 52.3 |
| Capital accounts revenue | 23,927 | 18,515 | -22.6 | 22.2 | 21,771 | 17,175 | -21.1 | 22.5 | 61.8 | 48.9 |
| Asset transfers | 2,503 | 2,129 | -14.9 | 2.6 | 2,251 | 2,071 | -8.0 | 2.7 | 63.5 | 62.3 |
| Transfers | 12,818 | 12,141 | -5.3 | 14.6 | 11,491 | 10,865 | -5.5 | 14.2 | 46.3 | 41.3 |
| Credit collections | 8,606 | 4,244 | -50.7 | 5.1 | 8,029 | 4,239 | -47.2 | 5.6 | 84.4 | 64.0 |
| Opening of lines of credit | 6,184 | 8,479 | 37.1 | 10.2 | 8,199 | 7,497 | -8.6 | 9.9 | 52.5 | 49.5 |
| TOTAL GENERAL REVENUE | 82,761 | 83,375 | 0.7 | 100.0 | 81,622 | 76,249 | -6.6 | 100.0 | 66.4 | 63.0 |

(a) Includes collections in accrual and residual accounts.

(b) The collection capacity is the percentage ratio between the collections in accrual accounts and assessments.

Table 2 - Current revenue of municipal Governments by category and region. Year 2008 - Assessments (provisional data; absolute values in millions of euros; per capita values in euros)

| REGIONS | TRIBUTARY REVENUE | | CONTRIBUTIONS AND TRANSFERS | | NON-TRIBUTARY REVENUE | | TOTAL | |
|------------------------------|-------------------|-------------------|-----------------------------|-------------------|-----------------------|-------------------|-----------------|-------------------|
| | Absolute values | Per capita values | Absolute values | Per capita values | Absolute values | Per capita values | Absolute values | Per capita values |
| Piemonte | 1,627 | 367.08 | 1,334 | 300.89 | 923 | 208.17 | 3,884 | 876.15 |
| Valle d'Aosta/Vallée d'Aoste | 54 | 427.04 | 131 | 1,031.70 | 41 | 324.48 | 227 | 1,783.23 |
| Lombardia | 3,404 | 349.40 | 2,553 | 262.08 | 2,468 | 253.28 | 8,425 | 864.76 |
| Liguria | 798 | 494.31 | 671 | 415.69 | 399 | 247.20 | 1,869 | 1,157.21 |
| Trentino-Alto Adige | 223 | 218.66 | 792 | 777.33 | 470 | 460.96 | 1,484 | 1,456.95 |
| <i> Bolzano/Bozen</i> | <i>112</i> | <i>224.76</i> | <i>388</i> | <i>778.49</i> | <i>245</i> | <i>490.76</i> | <i>745</i> | <i>1,494.01</i> |
| <i> Trento</i> | <i>111</i> | <i>212.81</i> | <i>403</i> | <i>776.21</i> | <i>225</i> | <i>432.36</i> | <i>739</i> | <i>1,421.39</i> |
| Veneto | 1,636 | 334.77 | 1,256 | 257.01 | 881 | 180.33 | 3,772 | 772.12 |
| Friuli-Venezia Giulia | 384 | 312.19 | 785 | 637.53 | 322 | 261.41 | 1,491 | 1,211.13 |
| Emilia-Romagna | 1,670 | 384.93 | 1,153 | 265.78 | 1,148 | 264.54 | 3,970 | 915.25 |
| Toscana | 1,348 | 363.44 | 1,111 | 299.69 | 1,035 | 279.01 | 3,493 | 942.13 |
| Umbria | 296 | 331.50 | 321 | 358.46 | 162 | 181.23 | 779 | 871.19 |
| Marche | 561 | 357.54 | 450 | 286.92 | 332 | 211.81 | 1,344 | 856.27 |
| Lazio | 1,988 | 353.37 | 2,357 | 418.85 | 3,341 | 593.69 | 7,686 | 1,365.91 |
| Abruzzo | 494 | 370.36 | 346 | 259.12 | 197 | 147.65 | 1,037 | 777.14 |
| Molise | 100 | 311.65 | 149 | 463.14 | 66 | 205.74 | 315 | 980.53 |
| Campania | 1,918 | 330.04 | 2,219 | 381.80 | 831 | 142.98 | 4,969 | 854.81 |
| Puglia | 1,399 | 342.82 | 1,169 | 286.64 | 327 | 80.23 | 2,895 | 709.69 |
| Basilicata | 160 | 270.36 | 240 | 405.58 | 72 | 121.87 | 471 | 797.81 |
| Calabria | 551 | 274.42 | 724 | 360.26 | 303 | 151.02 | 1,578 | 785.70 |
| Sicilia | 1,330 | 263.99 | 2,929 | 581.36 | 543 | 107.88 | 4,802 | 953.22 |
| Sardegna | 547 | 327.46 | 1,097 | 656.45 | 245 | 146.80 | 1,889 | 1,130.71 |
| ITALY | 20,489 | 341.23 | 21,786 | 362.82 | 14,106 | 234.92 | 56,381 | 938.97 |

Table 3 – Commitments, payments (in millions of euros) and spending capacity (percentage) of municipal Governments by category. Years 2007 and 2008 (provisional data; absolute values in millions of euros)

| ITEMS | COMMITMENTS | | | | PAYMENTS (a) | | | | SPENDING CAPACITY (b) | |
|--|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|-----------------------|-------------|
| | 2007 | 2008 | var % | comp % | 2007 | 2008 | var % | comp % | 2007 | 2008 |
| Current expenditures | 49,403 | 50,455 | 2.1 | 62.3 | 46,376 | 47,851 | 3.2 | 63.3 | 71.6 | 71.8 |
| Personnel | 16,092 | 16,300 | 1.3 | 20.1 | 15,463 | 16,327 | 5.6 | 21.6 | 88.7 | 90.3 |
| Purchase of goods and services | 22,953 | 23,750 | 3.5 | 29.3 | 21,252 | 21,641 | 1.8 | 28.6 | 60.8 | 60.3 |
| Transfers | 5,420 | 5,597 | 3.3 | 6.9 | 4,923 | 5,180 | 5.2 | 6.9 | 56.4 | 56.8 |
| Passive interest and various financial burdens | 2,775 | 2,671 | -3.7 | 3.3 | 2,861 | 2,654 | -7.2 | 3.5 | 97.6 | 97.6 |
| Other current expenses (c) | 2,163 | 2,137 | -1.2 | 2.6 | 1,877 | 2,050 | 9.2 | 2.7 | 64.1 | 66.2 |
| Capital accounts expenses | 27,755 | 23,762 | -14.4 | 29.4 | 27,534 | 21,038 | -23.6 | 27.8 | 42.7 | 27.1 |
| Investments in public works | 15,451 | 16,244 | 5.1 | 20.1 | 15,124 | 14,186 | -6.2 | 18.8 | 13.4 | 10.8 |
| Furniture, equipment, etc. | 908 | 966 | 6.4 | 1.2 | 1,007 | 806 | -19.9 | 1.1 | 30.9 | 21.7 |
| Capital transfers | 2,067 | 1,423 | -31.2 | 1.8 | 2,140 | 1,293 | -39.6 | 1.7 | 51.7 | 27.1 |
| Investments and Conferments | 389 | 522 | 34.3 | 0.6 | 432 | 505 | 16.9 | 0.7 | 34.7 | 48.6 |
| Other capital accounts expenditures | 8,940 | 4,606 | -48.5 | 5.7 | 8,831 | 4,248 | -51.9 | 5.6 | 92.7 | 83.1 |
| Loan repayment | 5,942 | 6,739 | 13.4 | 8.3 | 6,223 | 6,680 | 7.3 | 8.9 | 91.8 | 91.0 |
| TOTAL GENERAL EXPENDITURES (d) | 83,100 | 80,955 | -2.6 | 100.0 | 80,133 | 75,569 | -5.7 | 100.0 | 64.6 | 62.1 |

(a) This item includes fee payments on accrual and residual accounts.

(b) Spending capacity is calculated as the percentage ratio between payments on accrual accounts and commitments.

(c) Includes depreciation as well.

(d) As a net of clearing accounts.

Table 4 - Current expenditures of municipal Governments by category and region. Commitments - Year 2008
(provisional data; absolute values in millions of euros; per capita values in euros)

| REGION | PERSONNEL EXPENDITURES | | EXPENDITURES FOR PURCHASE OF GOODS AND SERVICES | | OTHER CURRENT EXPENDITURES | | TOTAL | |
|------------------------------|------------------------|-------------------|---|-------------------|----------------------------|-------------------|-----------------|-------------------|
| | Absolute values | Per capita values | Absolute values | Per capita values | Absolute values | Per capita values | Absolute values | Per capita values |
| Piemonte | 1,222 | 275.77 | 1.684 | 379.83 | 831 | 187.59 | 3,738 | 843.19 |
| Valle d'Aosta/Vallée d'Aoste | 60 | 476.11 | 96 | 756.53 | 41 | 326.30 | 198 | 1,558.94 |
| Lombardia | 2,366 | 242.85 | 4.090 | 419.82 | 1,649 | 169.27 | 8,105 | 831.94 |
| Liguria | 572 | 353.95 | 703 | 435.58 | 493 | 305.42 | 1,768 | 1,094.94 |
| Trentino-Alto Adige | 403 | 395.64 | 480 | 470.93 | 359 | 352.23 | 1,242 | 1,218.80 |
| <i>Bolzano/Bozen</i> | <i>184</i> | <i>368.67</i> | <i>191</i> | <i>382.60</i> | <i>229</i> | <i>458.66</i> | <i>604</i> | <i>1,209.93</i> |
| <i>Trento</i> | <i>219</i> | <i>421.52</i> | <i>289</i> | <i>555.70</i> | <i>130</i> | <i>250.09</i> | <i>638</i> | <i>1,227.30</i> |
| Veneto | 1,074 | 219.92 | 1.623 | 332.28 | 838 | 171.58 | 3,536 | 723.78 |
| Friuli-Venezia Giulia | 413 | 335.84 | 610 | 495.26 | 310 | 251.94 | 1,333 | 1,083.03 |
| Emilia-Romagna | 1,260 | 290.42 | 1.713 | 394.94 | 868 | 200.15 | 3,841 | 885.51 |
| Toscana | 1,109 | 298.97 | 1.495 | 403.15 | 712 | 191.98 | 3,315 | 894.11 |
| Umbria | 246 | 274.67 | 363 | 405.66 | 146 | 163.67 | 755 | 844.00 |
| Marche | 406 | 258.55 | 628 | 400.04 | 242 | 154.43 | 1,276 | 813.01 |
| Lazio | 1,403 | 249.40 | 2.316 | 411.66 | 715 | 127.12 | 4,435 | 788.18 |
| Abruzzo | 310 | 232.22 | 474 | 355.44 | 190 | 142.23 | 974 | 729.90 |
| Molise | 89 | 278.93 | 128 | 398.80 | 59 | 183.41 | 276 | 861.15 |
| Campania | 1,596 | 274.62 | 2.314 | 398.07 | 885 | 152.27 | 4,795 | 824.95 |
| Puglia | 779 | 191.06 | 1.452 | 355.86 | 510 | 125.05 | 2,741 | 671.97 |
| Basilicata | 150 | 253.29 | 207 | 350.44 | 90 | 152.88 | 447 | 756.61 |
| Calabria | 493 | 245.30 | 705 | 350.87 | 292 | 145.19 | 1,489 | 741.36 |
| Sicilia | 1,896 | 376.40 | 1.775 | 352.36 | 798 | 158.41 | 4,469 | 887.17 |
| Sardegna | 451 | 270.02 | 894 | 535.23 | 374 | 223.89 | 1,720 | 1,029.14 |
| ITALY | 16,300 | 271.46 | 23,750 | 395.54 | 10,405 | 173.28 | 50,455 | 840.28 |

Table 5 - Municipal Government expenditures by geographical area and function. Years 2007 and 2008 - Commitments (provisional data, percentage composition).

| FUNCTIONS | NORTH-WEST | | NORTH-EAST | | CENTER | | SOUTH | | ITALY | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 |
| Administration, management and control (a) | 47.5 | 37.6 | 30.8 | 30.7 | 28.6 | 26.4 | 30.1 | 29.5 | 35.5 | 31.5 |
| Justice | 0.4 | 0.5 | 0.3 | 0.4 | 0.3 | 0.3 | 0.7 | 0.7 | 0.4 | 0.5 |
| Local police | 3.2 | 3.8 | 3.2 | 3.4 | 4.7 | 4.4 | 4.4 | 4.5 | 3.9 | 4.1 |
| Public education | 7.9 | 9.5 | 11.0 | 11.3 | 9.2 | 10.2 | 6.7 | 6.8 | 8.4 | 9.1 |
| Culture and cultural goods | 2.7 | 3.3 | 4.6 | 4.6 | 3.7 | 3.8 | 2.6 | 2.2 | 3.2 | 3.3 |
| Sports and recreation | 1.9 | 2.1 | 3.7 | 3.6 | 1.5 | 1.8 | 1.6 | 1.8 | 2.1 | 2.2 |
| Tourism | 0.6 | 0.7 | 0.7 | 0.8 | 0.6 | 0.6 | 1.0 | 0.9 | 0.7 | 0.8 |
| Movement and transport | 10.4 | 12.2 | 14.0 | 13.4 | 20.7 | 19.7 | 13.8 | 13.9 | 14.2 | 14.5 |
| Territorial and environmental management | 12.6 | 15.4 | 13.5 | 13.4 | 16.9 | 18.6 | 26.9 | 26.8 | 17.8 | 19.2 |
| Social sector | 10.8 | 12.8 | 15.0 | 15.6 | 11.6 | 12.1 | 9.7 | 10.1 | 11.4 | 12.4 |
| Economic development | 0.8 | 0.8 | 1.4 | 1.1 | 1.3 | 1.1 | 1.6 | 1.6 | 1.3 | 1.2 |
| Manufacturing services | 1.1 | 1.3 | 1.8 | 1.7 | 1.0 | 0.9 | 0.9 | 1.2 | 1.1 | 1.3 |
| TOTAL (b) | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

(a) The local authorities of Valle d'Aosta-Vallée d'Aoste did not supply a functional disaggregation of final expenditures. For analytical purposes, all expenditures were attributed to the general administration and control functions.

(b) This is different than the total reported in table 3 because it is the net of loan repayment expenditures.

Table 6 - Structural-economic indicators for municipal Governments by region. Years 2007 and 2008 (provisional data; percentage values)

| REGIONS | Degree of tax autonomy | | Degree of financial autonomy | | Degree of tax dependence | | Degree of structural rigidity | | Incidence of personnel expenses | |
|------------------------------|------------------------|-------------|------------------------------|-------------|--------------------------|-------------|-------------------------------|-------------|---------------------------------|-------------|
| | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | 2008 |
| Piemonte | 49.3 | 41.9 | 72.1 | 65.7 | 21.3 | 27.7 | 43.0 | 52.9 | 31.2 | 31.5 |
| Valle d'Aosta/Vallée d'Aoste | 26.7 | 23.9 | 44.8 | 42.1 | 0.9 | 2.4 | 29.4 | 31.0 | 25.3 | 26.7 |
| Lombardia | 46.6 | 40.4 | 75.2 | 69.7 | 19.9 | 25.2 | 35.4 | 35.4 | 27.9 | 28.1 |
| Liguria | 51.3 | 42.7 | 72.4 | 64.1 | 18.4 | 24.9 | 37.9 | 39.6 | 31.2 | 30.6 |
| Trentino-Alto Adige | 17.2 | 15.0 | 48.4 | 46.6 | 0.1 | 0.6 | 40.5 | 37.7 | 29.5 | 27.2 |
| <i>Bolzano/Bozen</i> | 17.1 | 15.0 | 47.2 | 47.9 | 0.0 | 0.1 | 41.2 | 37.2 | 28.5 | 24.7 |
| <i>Trento</i> | 17.3 | 15.0 | 49.5 | 45.4 | 0.1 | 1.2 | 39.8 | 38.2 | 30.5 | 29.7 |
| Veneto | 50.5 | 43.4 | 73.5 | 66.7 | 19.6 | 25.9 | 36.6 | 39.4 | 27.9 | 28.5 |
| Friuli-Venezia Giulia | 31.7 | 25.8 | 53.2 | 47.4 | 1.4 | 1.7 | 37.4 | 36.8 | 28.6 | 27.7 |
| Emilia-Romagna | 51.0 | 42.1 | 78.4 | 71.0 | 16.4 | 23.3 | 42.9 | 40.3 | 32.3 | 31.7 |
| Toscana | 46.9 | 38.6 | 75.7 | 68.2 | 18.2 | 25.5 | 46.1 | 44.4 | 31.6 | 31.7 |
| Umbria | 45.6 | 38.1 | 65.5 | 58.9 | 23.2 | 29.5 | 44.4 | 54.3 | 31.3 | 31.5 |
| Marche | 46.5 | 41.8 | 70.8 | 66.5 | 20.1 | 24.3 | 43.1 | 42.6 | 30.3 | 30.2 |
| Lazio | 42.9 | 25.9 | 67.8 | 69.3 | 26.3 | 26.0 | 39.1 | 23.2 | 30.1 | 18.3 |
| Abruzzo | 50.9 | 47.7 | 70.2 | 66.7 | 24.2 | 27.6 | 41.8 | 42.4 | 30.0 | 29.9 |
| Molise | 34.8 | 31.8 | 57.4 | 52.8 | 26.6 | 26.6 | 34.8 | 37.5 | 28.7 | 28.4 |
| Campania | 41.1 | 38.6 | 59.3 | 55.3 | 33.3 | 37.1 | 41.7 | 45.4 | 31.4 | 32.1 |
| Puglia | 52.6 | 48.3 | 62.3 | 59.6 | 28.6 | 32.4 | 35.8 | 39.0 | 26.9 | 26.9 |
| Basilicata | 36.1 | 33.9 | 52.2 | 49.2 | 35.5 | 37.3 | 51.3 | 56.9 | 31.5 | 31.7 |
| Calabria | 36.7 | 34.9 | 56.1 | 54.1 | 35.3 | 36.7 | 47.8 | 53.3 | 31.1 | 31.2 |
| Sicilia | 29.9 | 27.7 | 41.5 | 39.0 | 32.5 | 35.4 | 66.5 | 64.9 | 40.1 | 39.5 |
| Sardegna | 32.9 | 29.0 | 46.1 | 41.9 | 19.5 | 21.3 | 27.3 | 26.8 | 24.1 | 23.9 |
| ITALY | 43.5 | 36.3 | 65.6 | 61.4 | 22.7 | 26.7 | 41.8 | 40.9 | 30.6 | 28.9 |

1 - Degree of tax autonomy = tributary revenue / current revenue. 2 - Degree of financial autonomy = (tributary revenue + non-tributary revenue) / current revenue. 3 - Degree of tax dependence = contributions and current state transfers / current revenues. 4 - Degree of structural rigidity = (personnel expenses + loan repayments) / current revenue. 5 - Incidence of personnel expenses = personnel expenses / current revenue.

Information note

The data source for this statistical summary is the certified balance sheet that all municipal governments are required to publish on an annual basis to certify their primary accounting data for the previous fiscal year. The certification of municipal balance sheets, the structure of which is defined in *Presidential Decree no.194 of 31 January 1996*, details the financial flows of salaries and cash flow for the main economic categories and revenue and expenditure items.

For fiscal year 2008, data for these provisional estimations were available for 7,470 municipal governments. Value estimations for the universe of municipalities were based on resident populations as of 31.12.2008, using coefficients of expansion for each resident population class of each region (Table 7).

Table 7 – Municipal governments and the degree of data collection coverage for final municipal balance sheets. Year 2008

| REGION | Total no. of municipalities (A) | No. of municipal respondents (B) | Degree of municipal coverage C=(B/A*100) | Total Population (D) | Population of municipal respondents (E) | Degree of population coverage F=(E/D*100) |
|------------------------------|------------------------------------|-------------------------------------|---|-------------------------|---|--|
| Piemonte | 1,206 | 1,128 | 93.53 | 4,432,571 | 4,015,727 | 90.60 |
| Valle d'Aosta-Vallée d'Aoste | 74 | 74 | 100.00 | 127,065 | 127,065 | 100.00 |
| Lombardia | 1,546 | 1,444 | 93.40 | 9,742,676 | 9,190,192 | 94.33 |
| Liguria | 235 | 231 | 98.30 | 1,615,064 | 1,598,323 | 98.96 |
| Trentino-Alto Adige | 339 | 320 | 94.40 | 1,018,657 | 978,657 | 96.07 |
| Veneto | 581 | 581 | 100.00 | 4,885,548 | 4,885,548 | 100.00 |
| Friuli-Venezia Giulia | 219 | 215 | 98.17 | 1,230,936 | 1,223,414 | 99.39 |
| Emilia-Romagna | 341 | 340 | 99.71 | 4,337,979 | 4,329,364 | 99.80 |
| Toscana | 287 | 287 | 100.00 | 3,707,818 | 3,707,818 | 100.00 |
| Umbria | 92 | 92 | 100.00 | 894,222 | 894,222 | 100.00 |
| Marche | 246 | 243 | 98.78 | 1,569,578 | 1,548,662 | 98.67 |
| Lazio | 378 | 298 | 78.84 | 5,626,710 | 5,183,129 | 92.12 |
| Abruzzo | 305 | 239 | 78.36 | 1,334,675 | 1,127,244 | 84.46 |
| Molise | 136 | 92 | 67.65 | 320,795 | 249,286 | 77.71 |
| Campania | 551 | 466 | 84.57 | 5,812,962 | 5,144,940 | 88.51 |
| Puglia | 258 | 228 | 88.37 | 4,079,702 | 3,221,114 | 78.95 |
| Basilicata | 131 | 124 | 94.66 | 590,601 | 560,470 | 94.90 |
| Calabria | 409 | 380 | 92.91 | 2,008,709 | 1,916,003 | 95.38 |
| Sicilia | 390 | 351 | 90.00 | 5,037,799 | 4,683,135 | 92.96 |
| Sardegna | 377 | 337 | 89.39 | 1,671,001 | 1,488,796 | 89.10 |
| ITALY | 8,101 | 7,470 | 92.21 | 60,045,068 | 56,073,109 | 93.39 |

Contact persons:

ISTAT – Italian National Institute of Statistics

Statistics on public and private institutions

Via Tuscolana, 1788 – 00173 Rome

Roberta Di Stefano

ph. + 39 06 4673.6402