

Final balance sheets of municipalities, provinces and metropolitan areas Year 2015

Istat presents the results of financial flow calculations on the final balance sheets of local government (municipalities, provinces and metropolitan cities) for fiscal year 2015.

The provisional estimations presented here are based on information from the data banks of the Ministry of the Interior.

Municipal government revenue accounts by economic category

The total revenue assessed by municipal government during fiscal year 2015 was estimated at 86,650 million euros (Table 1). This general total does not include the *revenue of third-party contractors*. The total assessed revenue fell down to 71.6 percent current revenues, 14.7 percent capital revenue and the remaining 13.7 percent for revenue derived from the opening of lines of credit. With reference to the data for 2014, total collections increased by 2.4 percent and total assessments by 4.0 percent. Collection capacity in 2015, as measured by the ratio between items collected in accrual accounts and items assessments, was equal to 71.7 percent.

A total of 12,706 million euros of capital revenues were assessed, up by 15.7 percent compared to 2014. This figure leads to a strong growth in credit collection, as well as in asset transfers and in transfers. Collections of capital revenues reached 10,596 million euros, a growth compared to 2014. This is mainly due to the increases recorded in credit collection and in transfers-derived, while asset transfers revenues fell down.

Expenditure accounts by economic category

In 2015 the overall total for expenditure commitments was estimated to be 83,490 million euros (Table 2). Total payments amounted to 78,357 million euros with a spending capacity of 72.8 percent. For 2014, commitments presented an increase (+3.9 percent), payments grew up by 3.0 percent, with an increased spending capacity (+7.6 percentage points). Current expenditure commitments totaled 55,226 million euros. Spending capacity, therefore, was equal to 74.7 percent, reflecting an increase over the previous year. In comparison to 2014, current commitments presented a decrease by 0.3 percent as current payments did (-5.4 percent). Commitments in capital accounts amounted to 14,694 million euros and the spending capacity was 50.9 percent, which is a strong increase compared to the value reported the previous year (+24.3 percentage points). For 2014, commitments grew up by 12.8 percent and payments on capital accounts by 15.2 percent.

Provincial government and metropolitan cities revenue accounts by economic category

In 2015 total assessments as net of clearing accounts were equal to 9,906 million euros, reflecting an increase over the previous financial year (Table 3). This figure represents a substantial growth in current revenue, in capital revenue and in opening of lines of credit. The increase in current revenue can be attributed to a growth in revenue from contributions and transfers and in non-tributary revenue, while tributary revenue fell down. The assessment of capital revenue grew up, a result of the increase in transfers, in property transfers and credit collection which appreciably grew up. The impact of current revenue fell down, while an increase was registered in capital revenue. Revenue from the opening of new lines of credit fell down too.

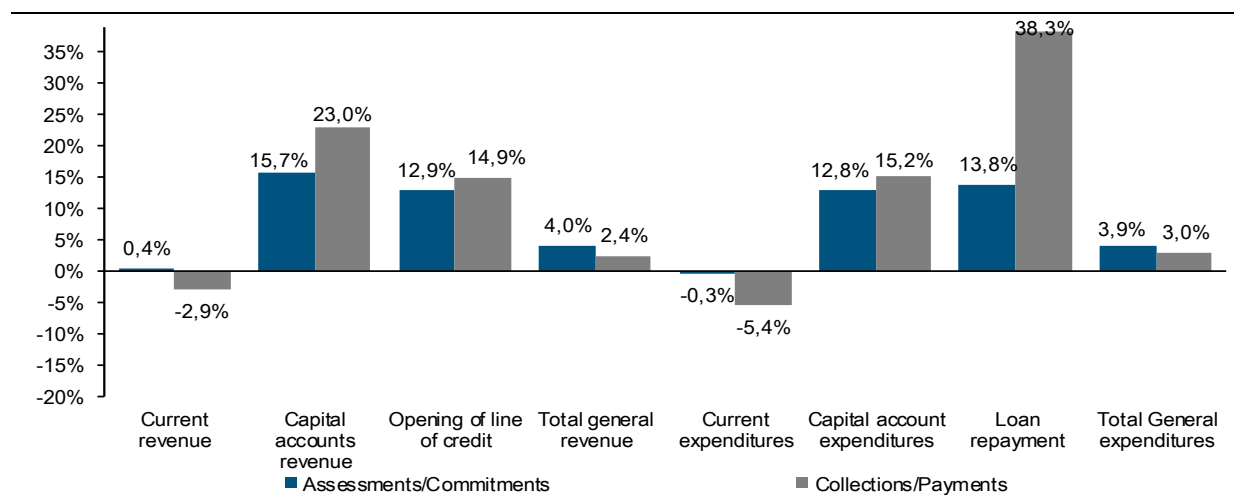
Total collections rose, from 9,617 to 10,032 million euros. Revenue from the opening of new lines of credit registered an increase, such as current revenue, while capital revenue registered an appreciable contraction. The results for economic items related to current revenue collection grew up. Both collection from tributary revenue and non-tributary revenue dropped off, while collections from contributions and transfers revenue registered a positive change. Items related to capital account collections presented a contraction from 1,180 a 1,031 million euros. Asset transfers grew, while credit collection as well as transfers registered an appreciable contraction. Collection capacity was equal to 69.2 percent.

Expenditure accounts by economic category

Provincial government and metropolitan cities adopted a total of 10,281 million euros of expenditure commitments during fiscal year 2015 (+7.1 percent compared with the previous year) (Table 4). Commitments for current expenditures grew up by 8.9 percent, increasing from 7,144 to 7,783 million euros; Loan repayment expenditures dropped off (from 1,072 to 805 million euros, -25.0 percent). A 22.6 percent increase relative to the previous year was registered for capital commitments. All items grew up except participations and conferments. As regards to cash management, the total payments amounted to 9,275 million euros (-7.9 percent). The total for current payments was 6,859 million euros (-6.5 percent), expenditures for capital account were 1,605 million euros (-4.8 percent) and for loan repayment were 811 million euros (-22.2 percent). Spending capacity fell down by 0.5 percentage points.

TOTAL REVENUE (ASSESSED) AND EXPENDITURE COMMITMENTS (PAID) OF MUNICIPAL GOVERNMENT.

% changes 2015/2014



TOTAL REVENUE (ASSESSED) AND EXPENDITURE COMMITMENTS (PAID) OF PROVINCIAL AND METROPOLITAN CITIES GOVERNMENT. % changes 2015/2014

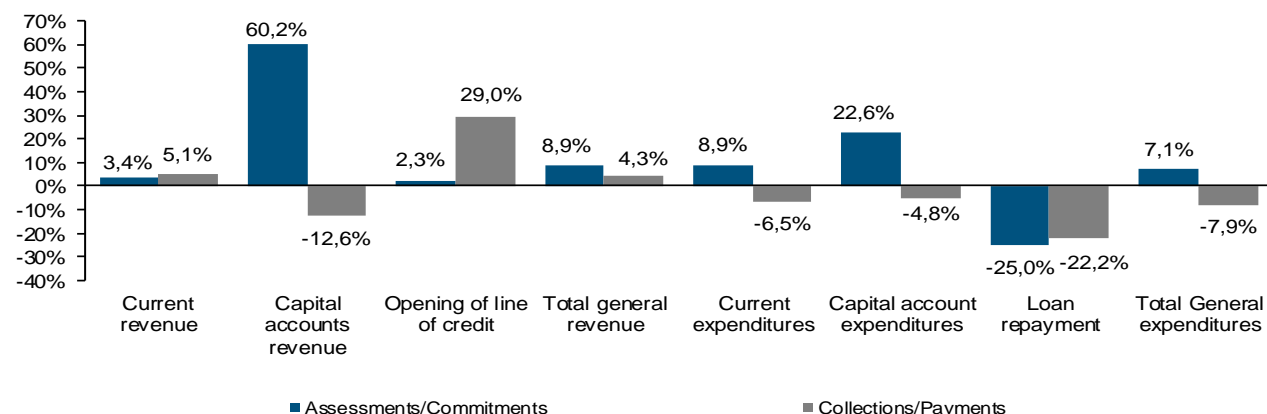


TABLE 1. ASSESSMENTS, COLLECTIONS (IN MILLIONS OF EUROS) AND COLLECTION CAPACITY (PERCENTAGE) OF MUNICIPAL GOVERNMENT BY ITEM. Years 2014 and 2015 (provisional data; absolute values in millions of euros)

ITEMS	ASSESSMENTS				COLLECTIONS (a)				COLLECTION CAPACITY (b)	
	2014	2015	% change	% comp.	2014	2015	% change	% comp.	2014	2015
Current revenue	61.791	62.056	0,4	71,6	57.513	55.843	-2,9	71,2	71,0	70,7
Tributary revenue	39.643	39.305	-0,9	45,4	37.590	36.256	-3,5	46,2	75,3	75,4
Revenue from contributions and transfers	9.866	9.138	-7,4	10,5	9.482	8.634	-8,9	11,0	67,9	68,1
Non-tributary revenue	12.282	13.613	10,8	15,7	10.441	10.954	4,9	14,0	59,4	58,9
Capital accounts revenue	10.982	12.706	15,7	14,7	8.617	10.596	23,0	13,5	39,8	56,8
Asset transfers	959	1.046	9,1	1,2	1.044	990	-5,2	1,3	77,3	80,9
Transfers	9.447	10.802	14,4	12,5	7.076	9.035	27,7	11,5	34,5	54,8
Credit collections	577	858	48,8	1,0	497	571	14,7	0,7	63,5	52,5
Opening of lines of credit	10.527	11.887	12,9	13,7	10.416	11.966	14,9	15,3	89,3	92,8
TOTAL GENERAL REVENUE	83.301	86.650	4,0	100,0	76.546	78.405	2,4	100,0	69,2	71,7

(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. COMMITMENTS, PAYMENTS (IN MILLIONS OF EUROS) AND SPENDING CAPACITY (PERCENTAGE) OF MUNICIPAL GOVERNMENT BY CATEGORY. Years 2014 and 2015 (provisional data; absolute values in millions of euros)

ITEMS	COMMITMENTS				PAYMENTS (a)				SPENDING CAPACITY (b)	
	2014	2015	% change	% comp.	2014	2015	% change	% comp.	2014	2015
Current expenditures	55.403	55.226	-0,3	66,1	55.715	52.685	-5,4	67,2	72,7	74,7
Personnel	14.596	14.171	-2,9	17,0	14.464	14.171	-2,0	18,1	92,7	95,3
Purchase of goods and services	30.103	30.516	1,4	36,6	30.495	28.589	-6,2	36,5	65,3	67,1
Transfers	6.222	6.184	-0,6	7,4	6.310	5.773	-8,5	7,4	58,0	60,0
Passive interest and various financial burdens	1.939	1.885	-2,8	2,3	1.937	1.886	-2,6	2,4	98,4	98,7
Other current expenses (c)	2.543	2.469	-2,9	3,0	2.510	2.265	-9,7	2,9	60,9	68,5
Capital accounts expenses	13.022	14.694	12,8	17,6	10.945	12.604	15,2	16,1	26,6	50,9
Investments in public works	10.816	11.921	10,2	14,3	8.690	10.268	18,2	13,1	21,7	49,1
Furniture, equipment, etc,	393	574	46,0	0,7	449	484	7,8	0,6	28,4	46,1
Capital transfers	874	1.097	25,4	1,3	935	816	-12,8	1,0	38,5	43,4
Investments and Conferments	207	86	-58,5	0,1	217	77	-64,3	0,1	79,6	39,9
Other capital accounts expenditures	732	1.016	38,8	1,2	655	959	46,5	1,2	69,9	83,2
Loan repayment	11.924	13.571	13,8	16,3	9.450	13.068	38,3	16,7	72,3	89,2
TOTAL GENERAL EXPENDITURES (d)	80.348	83.490	3,9	100,0	76.110	78.357	3,0	100,0	65,2	72,8

(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.

(d) As a net of clearing accounts.

TABLE 3. ASSESSMENTS, COLLECTIONS (IN MILLIONS OF EUROS) AND COLLECTION CAPACITY (PERCENTAGE) OF PROVINCIAL GOVERNMENT AND METROPOLITAN CITIES BY ITEM. Years 2014 and 2015

ITEMS	ASSESSMENTS				COLLECTIONS (a)				COLLECTION CAPACITY (b)	
	2014	2015	% change	% comp.	2014	2015	% change	% comp.	2014	2015
Current revenue	7.668	7.926	3,4	80,0	7.866	8.264	5,1	82,4	75,5	74,5
Tributary revenue	4.486	4.324	-3,6	43,7	4.310	4177	-3,1	41,6	85,0	82,5
Revenue from contributions and transfers	2.478	2.853	15,1	28,8	2.957	3490	18,0	34,8	61,8	63,2
Non-tributary revenue	704	749	6,5	7,6	600	598	-0,3	6,0	63,0	61,0
Capital account revenue	889	1.425	60,2	14,4	1.180	1.031	-12,6	10,3	48,8	37,9
Asset transfers	164	201	22,6	2,0	173	194	12,4	1,9	98,6	93,2
Capital account transfers	620	989	59,6	10,0	828	721	-12,9	7,2	32,1	32,4
Credit collection	106	235	121,7	2,4	180	116	-35,6	1,2	69,6	13,6
Opening of lines of credit	543	555	2,3	5,6	571	736	29,0	7,3	75,3	86,9
GENERAL REVENUE TOTAL (c)	9.100	9.906	8,9	100,0	9.617	10.032	4,3	100,0	72,8	69,2

(a) Includes accrual collections and residual accounts.

(b) Collection capacity is calculated as the percentage ratio between accrual collections and assessments.

(c) As a net of clearing accounts.

TABLE 4. COMMITMENTS, PAYMENTS (IN MILLIONS OF EUROS) AND SPENDING CAPACITY (PERCENTAGE) OF PROVINCIAL GOVERNMENT AND METROPOLITAN CITIES BY TITLE AND CATEGORY. Years 2014 and 2015

ITEMS	COMMITMENTS				PAYMENTS (a)				SPENDING CAPACITY (b)	
	2014	2015	% change	% comp.	2014	2015	% change	% comp.	2014	2015
Current expenditures	7.144	7.783	8,9	75,7	7.338	6.859	-6,5	73,9	70,3	67,2
Personnel	1.961	1.800	-8,2	17,5	1.960	1.810	-7,6	19,5	92,9	96,6
Purchase of goods and services	2.995	2.842	-5,1	27,6	3.193	2.839	-11,1	30,6	67,7	71,0
Current transfers	1.316	2.219	68,6	21,6	1.361	1.470	8,0	15,8	41,9	41,4
Passive interest	350	250	-28,6	2,4	363	216	-40,4	2,3	98,7	84,6
Other current expenses	522	673	29,0	6,5	461	523	13,5	5,6	52,7	51,2
Capital account expenditures	1.382	1.694	22,6	16,5	1.687	1.605	-4,8	17,3	33,7	51,7
Investments in public works	1.047	1.221	16,7	11,9	1.245	1.169	-6,1	12,6	25,7	46,1
Movable property. equipment. etc.	30	32	8,3	0,3	34	30	-10,3	0,3	26,1	43,4
Capital transfers	187	228	21,6	2,2	256	202	-21,4	2,2	38,1	41,8
Participations and conferments	15	5	-67,5	0,0	17	4	-78,7	0,0	99,8	75,3
Granting of credits and advances	103	208	101,4	2,0	134	201	49,9	2,2	99,4	95,8
Loan repayment	1.072	805	-25,0	7,8	1.042	811	-22,2	8,7	88,0	90,5
GENERAL EXPENDITURES TOTAL (c)	9.598	10.281	7,1	100,0	10.068	9.275	-7,9	100,0	67,0	66,5

(a) Includes accrual payments and residual accounts.

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

(c) As a net of clearing accounts

Methodological note

The data source for this statistical summary is the certified balance sheet that all municipal and provincial government and metropolitan cities are required to publish on an annual basis to certify their primary accounting data for the previous fiscal year. The certification of municipal and provincial balance sheets, the structure of which is defined in *Presidential Decree no.194 of 31.01.1996*, details the financial flows of salaries and cash flow for the main economic categories and revenue and expenditure items.

For fiscal year 2015, data for these provisional estimations were available for 7,519 municipal government bodies. Value estimations for the universe of municipalities were based on resident populations as of 31.12.2015 using coefficients of expansion for each resident population class of each region (Table 5). The provincial government and metropolitan cities data published in this note are provisional estimations from calculations on the balance sheet certificates of 107 bodies, which represent this study's universe of observation. The government of the autonomous provinces of Trento and Bolzano-Bozen were excluded here because their financial flows were already incorporated in the summary of regional and Autonomous province final balance sheets. In Valle d'Aosta-Vallée d'Aoste, the regional government has the jurisdiction for functions that are assumed by provincial government elsewhere.

TABLE 5. MUNICIPAL GOVERNMENT AND THE DEGREE OF DATA COLLECTION COVERAGE FOR FINAL MUNICIPAL BALANCE SHEETS. Year 2015

REGIONS	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	1.166	96,7	4.404.246	4.363.338	99,1
Valle d'Aosta/Vallée d'Aoste	74	68	91,9	127.329	122.822	96,5
Liguria	235	214	91,1	1.571.053	1.543.557	98,2
Lombardia	1.530	1.480	96,7	10.008.349	9.815.094	98,1
Trentino-Alto Adige/Südtirol	326	258	79,1	1.059.114	904.152	85,4
Veneto	579	563	97,2	4.915.123	4.563.600	92,8
Friuli-Venezia Giulia	216	196	90,7	1.221.218	1.154.450	94,5
Emilia-Romagna	340	334	98,2	4.448.146	4.411.494	99,2
Toscana	279	273	97,8	3.744.398	3.716.769	99,3
Umbria	92	92	100,0	891.181	891.181	100,0
Marche	236	232	98,3	1.543.752	1.520.662	98,5
Lazio	378	355	93,9	5.888.472	5.685.762	96,6
Abruzzo	305	290	95,1	1.326.513	1.313.338	99,0
Molise	136	127	93,4	312.027	302.011	96,8
Campania	550	520	94,5	5.850.850	5.623.741	96,1
Puglia	258	243	94,2	4.077.166	3.910.878	95,9
Basilicata	131	128	97,7	573.694	560.718	97,7
Calabria	409	386	94,4	1.970.521	1.873.833	95,1
Sicilia	390	276	70,8	5.074.261	3.743.789	73,8
Sardegna	377	318	84,4	1.658.138	1.484.951	89,6
ITALY	8.047	7.519	93,4	60.665.551	57.506.140	94,8

For more details please refer to the Italian version

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