

CONCORSO PUBBLICO, PER ESAMI, A N. 4 POSTI DI CATEGORIA D, POSIZIONE ECONOMICA D1 AREA AMMINISTRATIVA-GESTIONALE, PER LE ESIGENZE CONTABILI DELLE STRUTTURE DELL'UNIVERSITÀ DEGLI STUDI DI NAPOLI FEDERICO II (COD. RIF. 2302), DI CUI N. 2 POSTI RISERVATI ALLE CATEGORIE DI CUI AL D.LGS. N. 66 DEL 15 MARZO 2010, ARTT. 1014, COMMA 1, LETT. A) E 678, COMMA 9, INDETTO CON DECRETO DEL DIRETTORE GENERALE N. 282 DEL 20/03/2023

QUESITI ESTRATTI ALLA PROVA ORALE DEL 25/07/2023

GRUPPO QUESITI N. 1

1. Il candidato illustri cosa sono le immobilizzazioni immateriali, con particolare riguardo ai “Costi di impianto, ampliamento e sviluppo”, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di rilevazione contabile delle liberalità.
3. Il candidato descriva i proventi e i contributi presenti nello Schema di Conto Economico ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, **il ricavo totale delle vendite operate dal Sig. Rossi**. Il candidato inserisca inoltre nella tabella un filtro per evidenziare le sole spese per la cancelleria nella regione Veneto.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 2

1. Il candidato illustri cosa sono le immobilizzazioni immateriali, con particolare riguardo ai “Diritti di brevetto”, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri relativamente alla valutazione dei progetti, delle commesse e delle ricerche nelle Università il metodo della commessa completata.
3. Il candidato illustri i criteri di valutazione delle liberalità ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, quante vendite sono state operate **dal Sig. Verdi nella sola regione Lombardia**. Il candidato, come prova, inserisca nella tabella un filtro per selezionare quanto richiesto (vendite – verdi – Lombardia).
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 3

1. Il candidato illustri cosa sono le immobilizzazioni immateriali, con particolare riguardo alle “Concessioni, licenze e marchi e diritti simili”, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri relativamente alla valutazione dei progetti, delle commesse e delle ricerche nelle Università il metodo della percentuale di completamento.
3. Il candidato illustri l’impatto della modifica di un criterio di valutazione di una posta di bilancio tra un bilancio di esercizio e quello dell’annualità precedente.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, **il ricavo totale ottenuto durante il mese di ottobre 2021**. (suggerimento: il candidato per semplificare il calcolo può utilizzare la colonna B riportante il valore del mese). Il candidato inoltre ordini la tabella per regione.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 5

1. Il candidato illustri cosa sono le immobilizzazioni immateriali, con particolare riguardo alle “Altre immobilizzazioni immateriali”, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di capitalizzazione degli oneri di manutenzione straordinaria relative a un impianto.
3. Il candidato descriva il principio della competenza ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, **il ricavo totale ottenuto durante il mese di ottobre 2021 nella regione Lombardia.** (suggerimento: il candidato per semplificare il calcolo può utilizzare la colonna B riportante il valore del mese).
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 6

1. Il candidato illustri cosa sono le immobilizzazioni materiali, con particolare riguardo a “Impianti e attrezzature” e “Attrezzature scientifiche” ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di rilevazione contabile dei costi sostenuti su beni di terzi.
3. Il candidato descriva il principio della prudenza ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, applichi la formattazione condizionale all’intervallo di celle E3:E90 con le seguenti regole:

<u>Valore</u>	<u>Colore riempimento</u>
Lombardia	colore BLU
Veneto	colore ROSSO
Friuli	colore GIALLO

Inserire quindi un filtro sulla colonna Regione, attraverso cui evidenziare il solo “Veneto”.

Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.

5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 7

1. Il candidato illustri cosa sono le immobilizzazioni materiali, con particolare riguardo al “Patrimonio librario, opere d’arte, d’antiquariato e museali” ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le scritture di assestamento e si soffermi sulle modalità di rilevazione di un rateo attivo.
3. Il candidato descriva il principio della veridicità ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese-Fatturato_2018.xlsx**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, **il totale delle SPESE operate**. Il candidato formatti il risultato in euro con due cifre decimali.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 8

1. Il candidato illustri cosa sono le immobilizzazioni finanziarie, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di rilevazione delle “spese di impianto e ampliamento”.
3. Il candidato descriva il principio dell’equilibrio del bilancio ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese-Fatturato_2018.xlsx**”, calcoli, attraverso apposite formule fornite dal software Microsoft Excel, il valore totale delle spese previste relative alla “elettricità” e il numero di spese sostenute per la “pubblicità”.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 9

1. Il candidato illustri cosa sono le liberalità e la differenza tra liberalità vincolate e non vincolate, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di rilevazione di una plusvalenza da alienazione relativa a una immobilizzazione materiale.
3. Il candidato descriva i criteri di esposizione delle voci dell'Attivo dello Stato Patrimoniale del Bilancio d'esercizio.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "**Arredi_Europe.xlsx**", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "**Arredi_Europe.xlsx**", il candidato, selezionando il foglio di lavoro "**Vendite2022**", applichi una formattazione all'intervallo di celle D4:D103 con le seguenti regole:

<u>Valore</u>	<u>Colore riempimento</u>
minore di 2,5	colore BLU
maggiore di 3,5	colore GIALLO

Inserire quindi un filtro sulla colonna "Stato", attraverso cui evidenziare solo "Italia" e "Portogallo".
Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 10

1. Il candidato illustri il fondo rischi e oneri, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri le modalità di rilevazione di una minusvalenza da alienazione relativa a una immobilizzazione materiale.
3. Il candidato descriva i criteri di esposizione delle voci del Passivo dello Stato Patrimoniale del Bilancio d'esercizio.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "Arredi_Europe.xlsx", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "Arredi_Europe.xlsx", il candidato, selezionando il foglio di lavoro "Vendite12_16", e ordini l'intervallo di celle A4:C94 soddisfacendo le seguenti richieste:
 - ordinare prima per Stato in ordine crescente
 - ordinare per Vendite (M€) in ordine decrescente

Il candidato applichi quindi un filtro automatico all'intervallo di celle A4:C94 in modo da mostrare solo i valori relativi all'anno 2015 ed operare la somma della colonna "C" ottenuta dal filtraggio.

Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.

5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 11

1. Il candidato illustri cos'è il Fondo di Dotazione iscritto nel Passivo dello Stato Patrimoniale del Bilancio dell'Università, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le scritture di assestamento e si soffermi sulle modalità di rilevazione di un rateo passivo.
3. Il candidato indichi i principi di valutazione del Patrimonio Librario ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "**Arredi_Europe.xlsx**", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "**Arredi_Europe.xlsx**", il candidato, selezionando il foglio di lavoro "**Punti_vendita**", il candidato inserisca una funzione nella cella D1 per visualizzare la data odierna con aggiornamento automatico;
A questo punto, si inserisca una funzione nella cella C4 che mostra solo l'anno della data contenuta nella cella B4, allineandolo al centro della cella e si copi la funzione contenuta nella cella C4 nell'intero intervallo di celle C5:C103. Si operi un filtraggio automatico per visualizzare il solo anno 2010.
Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 13

1. Il candidato illustri l'articolazione del Patrimonio Non Vincolato iscritto nel Passivo dello Stato Patrimoniale del Bilancio dell'Università, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva il processo di ammortamento delle immobilizzazioni materiali.
3. Il candidato descriva i principi di valutazione delle immobilizzazioni finanziarie ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "Arredi_Europe.xlsx", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "Arredi_Europe.xlsx", il candidato, selezionando il foglio di lavoro "Campania2022", aggiunga una funzione di ricerca nella cella C5 per visualizzare il costo relativo al codice di prodotto contenuto nella cella B5 in base ai dati contenuti nella tabella adiacente (Codice Prodotto - Costo). Si ricopi la funzione della cella C5 nell'intervallo di celle C6:C44.
Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 14

1. Il candidato illustri la voce “Proventi e Crediti verso studenti”, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le modalità di rilevazione contabile dell’utilizzo del fondo oneri.
3. Il candidato descriva i principi di valutazione dei crediti ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Arredi_Europe.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Arredi_Europe.xlsx**”, il candidato, selezionando il foglio di lavoro “**Sede Centrale**”, applichi una formattazione per la colonna “Stipendi” che identifichi il massimo ed il minimo con due colori a piacere
Il candidato, dopo aver inserito una funzione nella cella A30 che indichi la spesa totale per tutti gli stipendi erogati per l’aria “Amministrazione”, crei una opportuna etichetta nella casella A29, all’interno del foglio di lavoro che identifichi il dato calcolato, con riempimento blu e testo bianco grassetto.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 15

1. Il candidato illustri i metodi di valutazione dei progetti relativamente alla valutazione dei progetti, delle commesse e delle ricerche nelle Università, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19)
2. Il candidato descriva le modalità di rilevazione contabile dell'utilizzo del fondo svalutazione crediti.
3. Il candidato descriva i principi di valutazione immobilizzazioni materiali ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "**Arredi_Europe.xlsx**", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "**Arredi_Europe.xlsx**", il candidato, selezionando il foglio di lavoro "**Sede Centrale**", inserisca una funzione nella cella F6 che indichi il numero di dipendenti che ha uno stipendio superiore a €38.500.
Applichi poi una formattazione alla colonna "Stipendi" che identifichi con il riempimento di colore rosso i 5 stipendi più elevati.
Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 16

1. Il candidato illustri cos'è il leasing e il metodo di contabilizzazione utilizzato nelle Università ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n.19).
2. Il candidato descriva le modalità di rilevazione contabile della alienazione di una partecipazione societaria.
3. Il candidato descriva i principi di valutazione immobilizzazioni immateriali ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Arredi_Europe.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Arredi_Europe.xlsx**”, il candidato, selezionando il foglio di lavoro “**Sede Centrale**”, inserisca una funzione nella cella F6 che indichi il numero di dipendenti che ha uno stipendio superiore a €38.500.
Applichi poi una formattazione alla colonna “Stipendi” che identifichi con il riempimento di colore rosso i 5 stipendi più elevati.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 17

1. Il candidato illustri i contenuti minimi della Nota Integrativa ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le modalità di rilevazione contabile della creazione di un brevetto.
3. Il candidato descriva le voci che compongono la voce “PROVENTI OPERATIVI” presente nello Schema di Conto Economico ai sensi del DI MIUR-MEF, 14 gennaio 2014, n. 19.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Arredi_Europe.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Arredi_Europe.xlsx**”, il candidato, selezionando il foglio di lavoro “**Stipendi**”, inserisca una funzione nella cella D5 che calcoli il nuovo stipendio da proporre alle figure professionali in tabella. Espanda la funzione a tutto l’intervallo di celle D6:D25. Il candidato provi a mettere sotto forma grafica gli stipendi e il loro aumento. Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 19

1. Il candidato illustri il Budget Economico ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le modalità di rilevazione contabile delle spese notarili sostenute per l'acquisto di una immobilizzazione materiale.
3. Il candidato illustri i documenti che compongono il Bilancio Unico di Ateneo.
4. Il candidato crei nella cartella "Esame Posizione Economica D1 (cod.2302)", presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo "_" (trattino basso). Nella cartella "Fogli di Calcolo per l'esame cod.2302", è presente la cartella di lavoro "**Fatturato_2018.xlsx**", il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file "**Fatturato_2018.xlsx**", il candidato, selezionando il foglio di lavoro "**Foglio Vendita 2018-20**", calcoli, attraverso apposite formule fornite da software Microsoft Excel, calcoli **il totale delle vendite operate al SUD**. Il candidato formatti la colonna "Vendite" in maniera da evidenziare in colore giallo le dieci vendite più importanti dal punto di vista del valore.
Una volta completato, il candidato salvi nella "sua" cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 20

1. Il candidato illustri la struttura del Bilancio Unico di Ateneo di Previsione Annuale Autorizzatorio soffermandosi sulle fonti di finanziamento, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato descriva le modalità di rilevazione contabile dei crediti.
3. Il candidato descriva cosa sono i conti d'ordine secondo i principi contabili nazionali.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l'esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Foglio Vendita 2018-20**”, calcoli, attraverso apposite formule fornite da software Microsoft Excel, calcoli il numero totale delle operazioni di vendite operate nell'anno 2020. Il candidato formatti la colonna “Vendite” in maniera da evidenziare in colore rosso le dieci vendite meno importanti dal punto di vista del valore.
Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.
5. Il candidato legga e traduca il testo evidenziato del brano allegato.

GRUPPO QUESITI N. 21

1. Il candidato illustri la struttura del Bilancio Unico di Ateneo di Previsione Annuale Autorizzatorio soffermandosi sulle tipologie di investimento, ai sensi del Manuale Tecnico Operativo (art. 8 DI MIUR-MEF, 14 gennaio 2014, n. 19).
2. Il candidato illustri la differenza tra le spese di manutenzione ordinaria e manutenzione straordinaria secondo i principi contabili nazionali.
3. Il candidato illustri i principi di valutazione del Patrimonio Netto ai sensi del DI MIUR-MEF, 08 giugno 2017, n. 394.
4. Il candidato crei nella cartella “Esame Posizione Economica D1 (cod.2302)”, presente sul desktop, una cartella con il suo nome e cognome intervallati dal simbolo “_” (trattino basso). Nella cartella “Fogli di Calcolo per l’esame cod.2302”, è presente la cartella di lavoro “**Fatturato_2018.xlsx**”, il candidato ne faccia una copia da salvare nella cartella con il suo nome e cognome.
Partendo dal file “**Fatturato_2018.xlsx**”, il candidato, selezionando il foglio di lavoro “**Spese Trimestre 2021**”, ordini la tabella secondo i seguenti criteri:
 - in ordine alfabetico per Regione;
 - in ordine crescente per ricavo.

Il candidato provi a mettere sotto forma grafica l’andamento tra le regioni e i ricavi.

Una volta completato, il candidato salvi nella “sua” cartella il file con il nome riportante il numero della domanda e il suo nome e cognome.

5. Il candidato legga e traduca il testo evidenziato del brano allegato.

foundations and principles influence and interact with financial accounting standards and practices. The European Public Sector Accounting Standards (EPSAS) are still under preparation and are open to development. Therefore, it is important to relate this development to the basic theories, concepts and principles of financial accounting.

2. Accounting theories

What do we mean by accounting theory? According to the definition by Hendriksen (1982), accounting theory may be defined as logical reasoning in the form of a set of broad principles that provide a general frame of reference by which accounting practice can be evaluated and guide the development of new practices and procedures.

Accounting theory may also be used to explain existing practices to obtain a better understanding of them. But the most important goal of accounting theory should be to provide a coherent set of logical principles that form the general frame of reference for the evaluation and development of sound accounting practices.¹

Below, we briefly explain the following common accounting theories:

- Proprietary theory;
- Entity theory;
- Funds theory;
- Cameral theory.

In the private sector, entity and proprietary theories have been popular as frames for accounting approaches. On the other hand, the cameral and funds theories have been targeted mainly at the public sector.²

12. Conclusion

A leading British PSA academic summarised the differences between private and public sector accounting as follows:

The essential difference between the two sectors must be acknowledged. Public accountability is not well served by financial statements that focus on the interests of investors, and public sector assets frequently do not give rise to future cash inflows. On the other hand, fiscal control and compliance is important in the public sector, but is not in the commercial sector. Furthermore, the adoption of [private sector accounting approaches] emphasises financial accounting and external reporting to the neglect of budgeting and cost analysis that have traditionally been important aspects of public sector accountability.²⁷

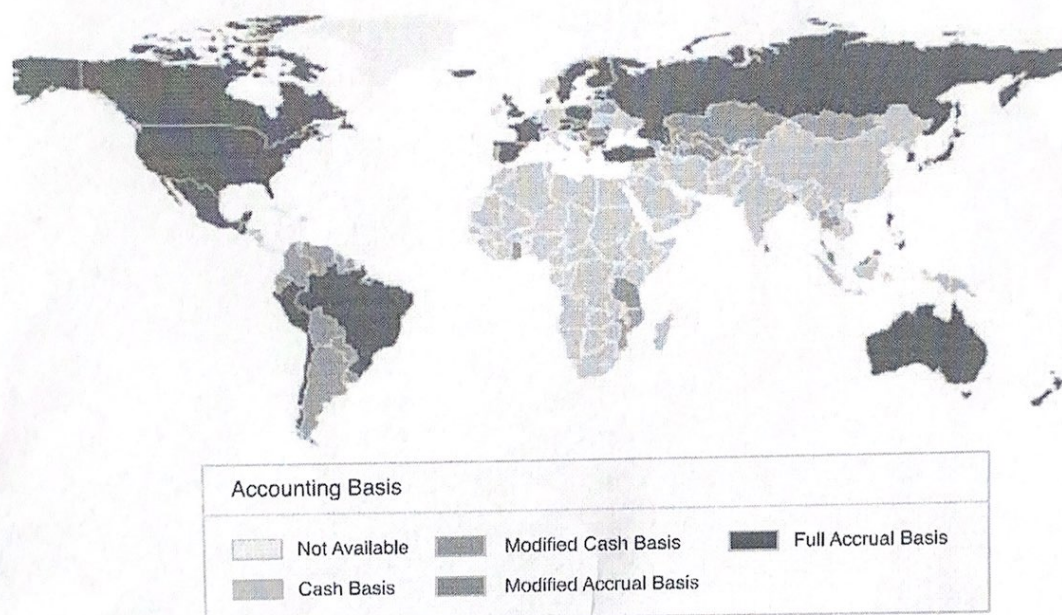
The argument about whether the public sector should adopt private sector approaches to financial reporting has been taking place for hundreds of years. There has been a largely successful push by the professional accountancy profession (IFAC, national accountancy bodies and professional firms) for the adoption of accrual accounting over the last thirty years and they have benefited handsomely from the introduction of these reforms.

However, due to the differences between private sector and public sector accountabilities, private sector approaches to accounting have to be significantly adapted to be suitable for the public sector.

Rather than adopting private sector approaches, specific additional information could be provided within public sector financial statements to meet the particular public sector accountability requirements.

accrual-based information. In 2015, 41 governments (21 percent) have completed the transition, 16 governments account on a modified accrual basis (8 percent), 28 governments (17 percent) are on a modified cash basis, and 114 governments (57 percent) remain on pure cash accounting (Figure 1).

Figure 1. Map of Countries Accounting Bases for Annual Financial Statements in 2015



Source: OECD and IMF staff estimates, based on public information, including Blöndal and Moretti (2016) and Eurostat (2014).

Pure cash accounting has a number of weaknesses from the point of view of government financial transparency, integrity, and accountability. Under cash accounting, transactions are recognized only when the associated cash is received or paid and economic events are not reported if there is no immediate exchange of cash. Governments have been tempted to exploit this weakness by deferring cash disbursements or bringing forward cash receipts as a means of artificially inflating their financial balance. Moreover, governments that follow cash accounting tend to not maintain comprehensive and up-to-date records of the value of their assets and liabilities. This enables them to transfer assets (such as land or mineral rights) or incur liabilities (such as pensions or public-private partnership contracts) to third-parties without disclosing their financial implications for the government and taxpayer.³

The term accrual accounting has come to be associated with four related innovations in government accounting over the last several decades. These innovations are:

- The recognition of economic events in flow reports at the time at which they occur, as well as when the related cash receipts and payments change hands. For this purposes an “economic event” is an event which results in the creation, transfer, or destruction of economic value. Economic events can include the delivery of a taxable service by a private company (for which

³ International Monetary Fund (2012 and 2014a).

4. Accounting Standards

4.1 Objectives

The implementation of an IPSAS/EPAS accrual-based accounting reform should achieve the following outcomes in terms of the accounting standards:

- Guidance for those preparing financial reports;
- Reduction of material inconsistencies in the general accounting standards between sub-sectors of the GGS;
- Improved transparency of financial reports;
- Improved reliability and comparability of financial reports between sub-sectors;
- Increased accountability of those managing public resources.

4.2 Proposal for the adoption of accrual-based accounting standards

To achieve the desired public finance management outcomes, the development of a single set of accrual-based accounting standards is proposed for the GGS based on IPSAS/EPAS standards. This reform should have a high priority, but only after the development of the conceptual framework.

Two possible options can be pursued:

Option A

Considering that several accounting-related technical issues are seen as problematic in the IPSAS standards, the IPSAS standards might be arranged as follows⁴:

- Standards that might be implemented with minor or no adaptation
- Standards that need adaptation, or for which a selective approach is needed
- Standards that are needing to be amended for implementation

Eurostat drafted the proposed groups considering the views of Member State experts in the Task Force on IPSAS. Note that experts' opinions on the suitability of some IPSAS standards may change and therefore this proposal is preliminary and needs further technical discussion with accounting experts.

Standards that may be implemented with minor or no adaptation	Standards that need adaptation, or for which a selective approach is required	Standards that are seen as requiring amendment for implementation
IPSAS 1 - Presentation FS	IPSAS 7 - Investments in associates	IPSAS 6 - Consolidated financial statements
IPSAS 2 - Cash flow	IPSAS 8 - Interests in joint ventures	IPSAS 28 - Financial instruments: Presentation
IPSAS 3 - Fundamental errors and changes in accounting policies	IPSAS 13 - Leases	IPSAS 29 - Financial instruments: Recognition and measurement
IPSAS 4 - Changes in foreign exchange rates	IPSAS 15 - Financial instruments: Presentation	IPSAS 30 - Financial instruments: Disclosure
IPSAS 5 - Borrowing costs	IPSAS 17 - Property, plant and equipment	

⁴ COMMISSION STAFF WORKING DOCUMENT Accompanying the document: *Report from the Commission to the Council and the European Parliament, with a view to implementing harmonised public sector accounting standards in Member States, the suitability of IPSAS for the Member States*. Brussels, 06.03.2013

The process of setting accounting standards and regulations is formal (governed by specific Regulations), transparent and open to contributions from stakeholders.

The proposed process (Figure 2.4) for setting accounting standards and regulations considers the following activities:

- Activity 1: The process starts with the input of the Technical Structure, which prepares the preliminary studies and researches necessary for the work of the Standard Setter Board.
- Activity 2: Based on the documentation collected, the Standard Setter Board prepares a draft of the Standard (and other related documents).
- Activity 3: The "draft standard" (and related documents), therefore, must be submitted for consultation/opinion to the Stakeholders interested in accounting matters (i.e., ISTAT and Court of Auditors) and the RGS Advisory Group. This activity should not take more than two months.
- Activity 4: The opinions expressed by the Stakeholders must be delivered to the RGS Advisory Group.
- Activity 5: The RGS Advisory Group takes into account the Stakeholders opinions, formulates its own opinion, and delivers it along with the opinions of the Stakeholders to the Standard Setter Board. These opinions are not binding.
- Activity 6: Subsequently, the opinions, and the amended "draft standard" (and related document) are examined by the Standard Setter Board. After that, the Board sends the "draft standard" (or the "intermediate document"), eventually amended, to the RGS Advisory Group.
- Activity 7: the RGS Advisory Group analyses the "draft standard" (and other related documents) for further possible adjustment proposals.
- Activity 8: The Standard Setter Board should take into consideration the possible proposals for amendments of the RGS Advisory Group before defining the final standard to be submitted to the Steering Committee for approval. In its final draft Standard, the Standard Setter Board may deviate from the RGS Advisory Group opinions by giving reasons.
- Activity 9: The final documents of the Board typically take the form of "proposals" and are submitted to the Steering Committee, which, at its discretion, makes the necessary steps to translate the statutes of the Board into legal regulations.
- Activities 10a and 10b: The Steering Committee may approve the proposed final version of the standard (and other related documents) or may request modifications. The requests for changes made by the Steering Committee are binding.
- Activity 11: Once the accounting framework (standards and other related documents) has been defined; the RGS (through the sector-based working groups led by IGEPA, IGF, IGB, IGESPEs) will implement it, providing all the necessary support to the administration of the relevant sector.

	Budget year	X €	X+1 €	Total €
Commitment basis	Appropriation	700	300	1,000
	Account entries	700	300	1,000
	Spending margin	0	0	0
Note	Accounting for budget follow-up: 600 € was paid during Year X, and the budget entity has an obligation to pay a vendor 100 €. Accounts payable, credited with 100 € (expenses 700 €, bank account 600 € and accounts payables 100 €).			

Table 4.4: Commitment-based budget – an example

Accrual budgeting

What is accrual budgeting? According to Khan's definition:

“Accrual budgeting means application of the accrual concept to the preparation and presentation of the budget. It entails planning that includes revenues and expenses in the budget of the year in which the underlying economic events are expected to occur, not necessarily in the year in which the related cash is expected to be received or paid.”⁷

Accrual budgeting requires the application of generally accepted accounting principles in the preparation of the budget. However, accrual is not an overriding concept in accrual budgeting. According to Khan, for instance, estimating budgeted tax revenue on a long-term accrual basis (predicting future accruing tax incomes caused by taxable realised events in the budget year) could be subject to strong uncertainty (for instance, because of delayed taxation decisions, uncollectable taxes, etc.). Therefore, the estimate may be considered unreliable. In such a case, the accrual-based

to accounting information which is more representatively faithful of a jurisdiction's underlying economic reality, particularly in resource-based and resource-rich economies.

In light of the above feedback, and to better manage the scope of the Natural Resources project, the IPSASB decided to focus its standard setting activities and resources on addressing the accounting issues related to the potential recognition, measurement, presentation, and disclosure of natural resource assets and related liabilities. In the current stage of the project, the IPSASB is developing a consultation paper to address these accounting issues as they relate to subsoil resources, living resources, and water.

Since the IPSASB initiated its Natural Resources project, a number of constituents have also inquired about the contribution the project outputs could make towards the much broader reporting issues in relation to climate change and environmental sustainability. This staff Q&A highlights current IPSAS guidance to consider when reporting on public sector programs and initiatives related to the SDGs and climate change, and it also provides specific references to IPSAS literature and other relevant guidance.

Q4. How should a public sector entity disclose its assessment of climate change-related risks?

As the impacts of climate change become more observable all around the world, best practice for governments and other public sector entities is to communicate how they are affected by climate change. As noted above in Question 2, RPG 1 provides recommendations on the disclosures of how climate change is expected to affect an entity's projected inflows and outflows over a specified time horizon. RPG 2 provides recommendations on disclosures which can be tailored to describe how climate change has affected an entity's financial position, financial performance, and cash flows in the current period.³ RPG 2 also recommends presenting an analysis of significant changes and trends.⁴ This information can help users of the financial statements evaluate the impact of climate change-related risks and uncertainties on the current reporting period as well as expected outcomes.

In addition to RPG 2, IPSAS 1, *Presentation of Financial Statements*, requires an entity to provide information on key sources of estimation uncertainty, which could include climate change-related risks if these risks are expected to have a material impact on the carrying amounts of assets and liabilities in the future or on an entity's ability to continue as a going concern.⁵

Q5. When governments or public sector entities have strategies and programs in place to manage climate change risks, how should these be reported?

RPG 2 can also be used to provide additional narrative information for users of the financial statements of how risks and uncertainties are being managed, and how they have changed between reporting periods. RPG 2 provides guidance on the disclosure of information about an entity's objectives and strategies relating to its financial position, financial performance and cash flows, and

³ RPG 2.27-31 provide recommendations regarding the discussion of risks and uncertainties as well as how these risks are managed by the entity.

⁴ RPG 2.16 recommends including an analysis of the changes and trends in an entity's financial position, financial performance and cash flows.

⁵ IPSAS 1.140-148 require the disclosure of key sources of estimation uncertainty which could have a significant risk of causing a material adjustment to the carrying amounts of assets or liabilities within the next financial year. IPSAS 1.38-41 contain requirements on the assessment of going concern and related disclosures.

2. Member States shall ensure timely and regular public availability of fiscal data for all sub-sectors of general government as defined by Regulation (EC) No 2223/96. In particular Member States shall publish:

- (a) cash-based fiscal data (or the equivalent figure from public accounting if cash-based data are not available) at the following frequencies:
- monthly for central government, state government and social security sub-sectors, before the end of the following month, and
 - quarterly, for the local government sub-sector, before the end of the following quarter;
- (b) a detailed reconciliation table showing the methodology of transition between cash-based data (or the equivalent figures from public accounting if cash-based data are not available) and data based on the ESA 95 standard.

CHAPTER III

FORECASTS

Article 4

1. Member States shall ensure that fiscal planning is based on realistic macroeconomic and budgetary forecasts using the most up-to-date information. Budgetary planning shall be based on the most likely macrofiscal scenario or on a more prudent scenario. The macroeconomic and budgetary forecasts shall be compared with the most updated forecasts of the Commission and, if appropriate, those of other independent bodies. Significant differences between the chosen macrofiscal scenario and the Commission's forecast shall be described with reasoning, in particular if the level or growth of variables in external assumptions departs significantly from the values contained in the Commission's forecasts.

2. The Commission shall make public the methodologies, assumptions and relevant parameters that underpin its macroeconomic and budgetary forecasts.

3. In order to support Member States in preparing their budgetary forecasts, the Commission shall provide forecasts for the expenditure of the Union based on the level of expenditure programmed within the multiannual financial framework.

4. Within the framework of a sensitivity analysis, the macroeconomic and budgetary forecasts shall examine paths of main fiscal variables under different assumptions as to growth and interest rates. The range of alternative assumptions used in macroeconomic and budgetary forecasts shall be guided by

5. Member States shall specify which institution is responsible for producing macroeconomic and budgetary forecasts and shall make public the official macroeconomic and budgetary forecasts prepared for fiscal planning, including the methodologies, assumptions and relevant parameters underpinning those forecasts. At least annually, the Member States and the Commission shall engage in a technical dialogue concerning the assumptions underpinning the preparation of macroeconomic and budgetary forecasts.

6. The macroeconomic and budgetary forecasts for fiscal planning shall be subject to regular, unbiased and comprehensive evaluation based on objective criteria, including *ex post* evaluation. The result of that evaluation shall be made public and taken into account appropriately in future macroeconomic and budgetary forecasts. If the evaluation detects a significant bias affecting macroeconomic forecasts over a period of at least 4 consecutive years, the Member State concerned shall take the necessary action and make it public.

7. Member States' quarterly debt and deficit levels shall be published by the Commission (Eurostat) every 3 months.

CHAPTER IV

NUMERICAL FISCAL RULES

Article 5

Each Member State shall have in place numerical fiscal rules which are specific to it and which effectively promote compliance with its obligations deriving from the TFEU in the area of budgetary policy over a multiannual horizon for the general government as a whole. Such rules shall promote in particular:

- (a) compliance with the reference values on deficit and debt set in accordance with the TFEU;
- (b) the adoption of a multiannual fiscal planning horizon, including adherence to the Member State's medium-term budgetary objective.

Article 6

1. Without prejudice to the provisions of the TFEU concerning the budgetary surveillance framework of the Union, country-specific numerical fiscal rules shall contain specifications as to the following elements:

- (a) the target definition and scope of the rules;
- (b) the effective and timely monitoring of compliance with the rules, based on reliable and independent analysis carried out by independent bodies or bodies endowed with functional autonomy vis-à-vis the fiscal authorities of the Member States;

- Appendix I provides a full list of International Public Sector Accounting Standards; and
- Appendix II maps the above phasing onto GFSM2014 standards for fiscal statistics.

II. PREPARING FOR TRANSITION TO ACCRUAL ACCOUNTING

Political support and technical leadership are important prerequisites for the reform.

Countries considering implementing accrual accounting in the public sector will come to the task from a range of different starting points, objectives, capacities, systems, and traditions. High-level leadership within the executive and support from the legislature and supreme audit institution are essential to ensuring that the accrual information is produced, understood, and used for fiscal decision-making, management, and accountability. In addition, the support of senior officials is critical to drive the change, ensure that momentum is maintained and that technical obstacles are overcome during the transition. This must include commitment of the necessary resources to implement the reform. Where such a prerequisite is not met, countries should start by implementing reforms with a limited scope (see phase 0 and 1 of the phasing discussed below).

Preparation for transition will typically involve the following preliminary tasks:

- **Clarify the objectives of the reform:** Having a common understanding of what the move to accrual accounting is expected to achieve is essential in order to shape the transition and gain the necessary commitment and ownership. Objectives may include: greater external transparency, more reliable internal management information, stricter controls over expenditure arrears and other liabilities, improved working capital management, more efficient management of government assets, stricter financial oversight of extra-budgetary entities, or a better understanding and management of fiscal risks. The relative importance attached to each of these objectives will, in turn, inform the sequencing of the different reforms involved in the transition.
- **Establish a representative reform team:** This should comprise all key stakeholders, including the: Ministry of Finance (MoF), government accountants, line ministries, local government, public enterprises, statistics compilers, Parliament, Supreme Audit Institution and accounting standard setters, and may need to be split into a steering committee and task forces to deal with specific technical issues. A core of full-time staff in the MoF with a strong understanding of accounting will be essential to drive the reform, deliver training, ensure preparations are made for each phase, and address technical problems as they arise.
- **Survey existing accounting policies, systems, skills and practices:** This survey should cover the entire public sector including central government ministries, extra-budgetary funds and agencies, local governments, and public corporations and assess each sector's current degree of compliance with the requirements of accrual accounting based on international standards. The results should inform both the costing of the reform and phasing of the transition. For example, it may be the case that some classes of public entities (such as local governments or public corporations) already apply accrual accounting in part or in full, and can therefore be brought into the reform effort sooner rather than later (see Box 1).

Modern public sector financial reporting is, at its core, budget accounting – a comparison of actual spending and receipts with the previously agreed budget. Parliament agrees the budget for the year and the accountability cycle is completed through the presentation of a budget out-turn report indicating the extent to which the original authorisations were complied with during the year:

“The importance of the budget for accountability was that it provided quite precise standards by which to judge the annual accounts”.²¹

The budget provides a way of assessing under or over spending and to high-light these problem areas. The audit report in turn identifies any spending that is not in-line with the budget or did not follow the Financial Regulations.

3.2. Adoption of double entry book-keeping

The argument for the adoption of private sector practices by the public sector, including accrual accounting, has had a long and disputed history. An example of this is the very slow adoption of commercial style double entry book-keeping by governments across Europe. This reform took over 500 years to spread from its origins in the city state of Genoa (before Pacioli’s famous publication) to the Norwegian government. People can walk faster than this reform spread! The dates of adoption of this approach are:

- Local government of Genoa in 1340²²;
- Spanish central government – 1592;
- Portuguese Royal Treasury – 1761;
- France – 1815 (initially introduced in 1716);
- Britain: – 1829, but

²¹ Normanton (1966), p. 6.

²² Miley and Read (2017).

6. IT Systems

6.1 Objectives

The outcome of the reform is the adoption of IT system(s) capable of efficiently and effectively supporting the accrual reform by achieving harmonisation between different sub-sectors of the GGS.

6.2 Implementation proposal for the identification of the IT system requirements

The process of accounting harmonisation is not achievable without an integrated and effective IT infrastructure. Only when the methodology is designed will it be necessary to develop the information systems for more effective accounting processes.

To support the new accounting model in the testing phases, the IT systems will have to develop in line with the project outputs. To this end, it will be essential to ensure a continuous flow of information to IT experts, thus allowing them to be continuously updated on decisions that will be made during the process of defining the accounting rules. Consequently, RGS's Strategic IT Plan and the related annual plans will be adjusted to take into account the new accounting model, to ensure the realisation of the investments necessary for the development of the IT systems in line with the degree of implementation of the new accounting structure.

The steps to be taken to achieve the objectives should be as follows:

- immediate start-up of the dedicated team for the preliminary execution of the most important choices to be suggested by the Standard Setter Board, to the different sectors, concerning:
 - ERP "make" or "buy" choice after defining the methods of application of the reform (standard or customised);
 - choice of infrastructure ("on-premise" or "cloud") and application architecture model (interoperability, integration, modules, etc.);
 - definition of the IT requirements for the implementation of the accrual reform; enable specific interoperability's between the new IT system that will be implemented and systems for entities that have already implemented accrual based IT systems.

As a result of the above:

- identification of intervention priorities;
- budget forecast at the central/individual authority level;
- preparation and issue call for tenders in compliance with the provisions of current legislation on public procurement (in the case of the involvement of external IT consultants).

2. The benefits of accrual accounting

According to the IFAC, the information contained in financial reports that are prepared on an accrual basis of accounting is useful both for accountability and decision-making. Thus, it argues, that financial reports prepared on an accrual basis allow users to:

- assess the accountability for all resources the entity controls and the deployment of those resources;
- assess the financial position, financial performance, and cash flows of the entity; and
- make decisions about providing resources to, or doing business with, the entity.⁵

At a more detailed level, IFAC argues, that reporting on an accrual basis of accounting:

- shows how an entity financed its activities and met its cash requirements;
- allows users to evaluate an entity's ongoing ability to finance its activities and to meet its liabilities and commitments;
- shows the financial position of an entity and changes in financial position;
- provides an entity with the opportunity to demonstrate successful management of its resources; and
- is useful in evaluating an entity's performance in terms of its service costs, efficiency, and accomplishments.⁶

3. Different purposes

"The purpose of government is to enhance or maintain the well-being of citizens by providing public services in accordance with public policy goals."⁷

⁵ IPSASB (2011).

⁶ IPSASB (2011).

⁷ GASB (2006).

introduction of private sector accounting practices into the public sector had always been a failure.¹⁰

3.1. Redistribution of resources

The redistribution of income and wealth, to achieve less unequal societies, is a key role of government.¹¹ So governments generally tax the rich at a higher rate and provide a greater level of services to the poorer members of society. For this reason, in 2015, the leaders of 193 governments promised to reduce inequality as part of the United Nations Sustainable Development Goals (SDGs)¹². Goal 10 is to “Reduce inequality within and among countries”¹³.

In contrast, if anything, private sector companies redistribute income, and so wealth, from the general public to a smaller group of shareholders (usually richer members of the public).

3.2. Intergenerational equity?

Those who advocate business like accounting for the public sector often claim we need to show intergenerational equity – not a concept that is used in the private sector. It is not clear why this should be an objective for the public sector, as governments do not demonstrate equity even within the current generation. As indicated above, governments re-distribute resources from tax-payers to service users.

Intergenerational equity is often used as a reason for minimising government debt (whist ignoring the assets procured with that debt).

¹⁰ IPSASB (2011).

¹¹ United Nations (2015).

¹² SDGs (2015).

2. If numerical fiscal rules contain escape clauses, such clauses shall set out a limited number of specific circumstances consistent with the Member States' obligations deriving from the TFEU in the area of budgetary policy, and stringent procedures in which temporary non-compliance with the rule is permitted.

Article 7

The annual budget legislation of the Member States shall reflect their country-specific numerical fiscal rules in force.

Article 8

Articles 5 to 7 shall not apply to the United Kingdom.

CHAPTER V

MEDIUM-TERM BUDGETARY FRAMEWORKS

Article 9

1. Member States shall establish a credible, effective medium-term budgetary framework providing for the adoption of a fiscal planning horizon of at least 3 years, to ensure that national fiscal planning follows a multiannual fiscal planning perspective.

2. Medium-term budgetary frameworks shall include procedures for establishing the following items:

- (a) comprehensive and transparent multiannual budgetary objectives in terms of the general government deficit, debt and any other summary fiscal indicator such as expenditure, ensuring that these are consistent with any numerical fiscal rules as provided for in Chapter IV in force;
- (b) projections of each major expenditure and revenue item of the general government with more specifications on the central government and social security level, for the budget year and beyond, based on unchanged policies;
- (c) a description of medium-term policies envisaged with an impact on general government finances, broken down by major revenue and expenditure item, showing how the adjustment towards the medium-term budgetary objectives is achieved compared to projections under unchanged policies;
- (d) an assessment as to how in the light of their direct long-term impact on general government finances, the policies envisaged are likely to affect the long-term sustainability of the public finances.

Article 10

Annual budget legislation shall be consistent with the provisions of the medium-term budgetary framework. Specifically, revenue and expenditure projections and priorities resulting from the medium-term budgetary framework as set out in Article 9(2) shall constitute the basis for the preparation of the annual budget. Any departure from those provisions shall be duly explained.

Article 11

No provision of this Directive shall prevent a Member State's new government from updating its medium-term budgetary framework to reflect its new policy priorities. In this case, the new government shall indicate the differences from the previous medium-term budgetary framework.

CHAPTER VI

TRANSPARENCY OF GENERAL GOVERNMENT FINANCES AND COMPREHENSIVE SCOPE OF BUDGETARY FRAMEWORKS

Article 12

Member States shall ensure that any measures taken to comply with Chapters II, III and IV are consistent across, and comprehensive in coverage of, all sub-sectors of general government. This shall, in particular, require the consistency of accounting rules and procedures, and the integrity of their underlying data collection and processing systems.

Article 13

1. Member States shall establish appropriate mechanisms of coordination across sub-sectors of general government to provide for comprehensive and consistent coverage of all sub-sectors of general government in fiscal planning, country-specific numerical fiscal rules, and in the preparation of budgetary forecasts and setting-up of multiannual planning as laid down, in particular, in the multiannual budgetary framework.

2. In order to promote fiscal accountability, the budgetary responsibilities of public authorities in the various sub-sectors of general government shall be clearly laid down.

Article 14

1. Within the framework of the annual budgetary processes, Member States shall identify and present all general government bodies and funds which do not form part of the regular budgets at sub-sector level, together with other relevant information. The combined impact on general government balances and

10) Similarly, due attention should be paid to the existence of contingent liabilities. More specifically, contingent liabilities encompass possible obligations depending on whether some uncertain future event occurs, or present obligations where payment is not probable or the amount of the probable payment cannot be measured reliably. They comprise for instance relevant information on government guarantees, non-performing loans, and liabilities stemming from the operation of public corporations, including, where appropriate, the likelihood and potential due date of expenditure of contingent liabilities. Market sensitivities should be duly taken into account.

1) The Commission should regularly monitor the implementation of this Directive. Best practices concerning the provisions of this Directive dealing with the different aspects of national budgetary frameworks should be identified and shared.

Since the objective of this Directive, namely uniform compliance with budgetary discipline as required by the TFEU, cannot be sufficiently achieved by the Member States and can therefore be better achieved at the level of the Union, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the TEU. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.

In accordance with point 34 of the Interinstitutional Agreement on better law-making⁽¹⁾, Member States are encouraged to draw up, for themselves and in the interests of the Union, their own tables illustrating, as far as possible, the correlation between this Directive and the transposition measures, and to make them public,

ADOPTED THIS DIRECTIVE:

CHAPTER I

SUBJECT MATTER AND DEFINITIONS

Article 1

Article 1 lays down detailed rules concerning the characteristics of the budgetary frameworks of the Member States. Such rules are necessary to ensure Member States' compliance with the TFEU with regard to avoiding government deficits.

Article 2

Article 2 defines the purposes of this Directive, the definitions of 'budgetary framework', 'deficit' and 'investment' set out in Article 2 of

the Protocol (No 12) on the excessive deficit procedure annexed to the TEU and to the TFEU shall apply. The definition of sub-sectors of general government set out in point 2.70 of Annex A to Regulation (EC) No 2223/96 shall also apply.

In addition, the following definition shall apply:

'budgetary framework' means the set of arrangements, procedures, rules and institutions that underlie the conduct of budgetary policies of general government, in particular:

- (a) systems of budgetary accounting and statistical reporting;
- (b) rules and procedures governing the preparation of forecasts for budgetary planning;
- (c) country-specific numerical fiscal rules, which contribute to the consistency of Member States' conduct of fiscal policy with their respective obligations under the TFEU, expressed in terms of a summary indicator of budgetary performance, such as the government budget deficit, borrowing, debt, or a major component thereof;
- (d) budgetary procedures comprising procedural rules to underpin the budget process at all stages;
- (e) medium-term budgetary frameworks as a specific set of national budgetary procedures that extend the horizon for fiscal policy-making beyond the annual budgetary calendar, including the setting of policy priorities and of medium-term budgetary objectives;
- (f) arrangements for independent monitoring and analysis to enhance the transparency of elements of the budget process;
- (g) mechanisms and rules that regulate fiscal relationships between public authorities across sub-sectors of general government.

CHAPTER II

ACCOUNTING AND STATISTICS

Article 3

1. As concerns national systems of public accounting, Member States shall have in place public accounting systems comprehensively and consistently covering all sub-sectors of general government and containing the information needed to generate accrual data with a view to preparing data based on the ESA 95 standard. Those public accounting systems shall be subject to internal control and independent audits.

CLIMATE CHANGE: RELEVANT IPSASB GUIDANCE

This Questions & Answers (Q&A) publication is issued by the staff of the International Public Sector Accounting Standards Board[®] (IPSASB[®]) to discuss the relevance of International Public Sector Accounting Standards[™] (IPSAS[™]) and related Recommended Practice Guidelines (RPG) to reporting on both climate change and the United Nations' (UN's) Sustainable Development Goals (SDGs) in the general purpose financial reports (GPFR) of public sector entities.

The objective of this document is to summarize the accounting requirements and recommended practice guidelines that may be applicable to climate change.

This publication is not an authoritative pronouncement, and it is not an interpretation of an authoritative IPSASB pronouncement. It does not amend or override the requirements of existing IPSAS or provide further implementation guidance. This Q&A is not exhaustive and is not a substitute for reading the full text of IPSAS or RPG.

Background

General purpose financial reports are a cornerstone of sound financial management. The objective of GPFR is to provide users with information required for accountability and decision making. GPFR typically include the general purpose financial statements (financial statements), as well as other relevant financial and non-financial information that may be useful to readers. As part of its objective to serve the public interest, the IPSASB develops IPSAS, which are the accounting standards to be applied in the preparation of financial statements of public sector entities. The IPSASB also develops RPG, which provide guidance and best practices that public sector entities are encouraged to follow when preparing their broader GPFR. Both IPSAS and RPG are intended to enhance the quality and transparency of public sector financial reporting by providing better information for public sector financial management and decision making.



The IPSASB has initiated a project on Natural Resources. A number of queries have been received on how this project relates to the topics of reporting on climate change and the UN SDGs, and which existing IPSAS and RPG are relevant to reporting on these topics. This Q&A therefore provides the IPSASB staff's views on these matters.

Member States shall ensure timely and regular public availability of fiscal data for all sub-sectors of general government as defined by Regulation (EC) No 2223/96. In particular Member States shall publish:

i) cash-based fiscal data (or the equivalent figure from public accounting if cash-based data are not available) at the following frequencies:

- monthly for central government, state government and social security sub-sectors, before the end of the following month, and
- quarterly, for the local government sub-sector, before the end of the following quarter;

(b) a detailed reconciliation table showing the methodology of transition between cash-based data (or the equivalent figures from public accounting if cash-based data are not available) and data based on the ESA 95 standard.

CHAPTER III FORECASTS

Article 4

1. Member States shall ensure that fiscal planning is based on realistic macroeconomic and budgetary forecasts using the most up-to-date information. Budgetary planning shall be based on the most likely macrofiscal scenario or on a more prudent scenario. The macroeconomic and budgetary forecasts shall be compared with the most updated forecasts of the Commission and, if appropriate, those of other independent bodies. Significant differences between the chosen macrofiscal scenario and the Commission's forecast shall be described with reasoning, in particular if the level or growth of variables in external assumptions departs significantly from the values contained in the Commission's forecasts.

2. The Commission shall make public the methodologies, assumptions and relevant parameters that underpin its macroeconomic and budgetary forecasts.

3. In order to support Member States in preparing their budgetary forecasts, the Commission shall provide forecasts for the expenditure of the Union based on the level of expenditure programmed within the multiannual financial framework.

4. Within the framework of a sensitivity analysis, the macroeconomic and budgetary forecasts shall examine paths of main fiscal variables under different assumptions as to growth and interest rates. The range of alternative assumptions used in

macroeconomic and budgetary forecasts shall be guided by

5. Member States shall specify which institution is responsible for producing macroeconomic and budgetary forecasts and shall make public the official macroeconomic and budgetary forecasts prepared for fiscal planning, including the methodologies, assumptions and relevant parameters underpinning those forecasts. At least annually, the Member States and the Commission shall engage in a technical dialogue concerning the assumptions underpinning the preparation of macroeconomic and budgetary forecasts.

6. The macroeconomic and budgetary forecasts for fiscal planning shall be subject to regular, unbiased and comprehensive evaluation based on objective criteria, including *ex post* evaluation. The result of that evaluation shall be made public and taken into account appropriately in future macroeconomic and budgetary forecasts. If the evaluation detects a significant bias affecting macroeconomic forecasts over a period of at least 4 consecutive years, the Member State concerned shall take the necessary action and make it public.

7. Member States' quarterly debt and deficit levels shall be published by the Commission (Eurostat) every 3 months.

CHAPTER IV

NUMERICAL FISCAL RULES

Article 5

Each Member State shall have in place numerical fiscal rules which are specific to it and which effectively promote compliance with its obligations deriving from the TFEU in the area of budgetary policy over a multiannual horizon for the general government as a whole. Such rules shall promote in particular:

- (a) compliance with the reference values on deficit and debt set in accordance with the TFEU;
- (b) the adoption of a multiannual fiscal planning horizon, including adherence to the Member State's medium-term budgetary objective.

Article 6

1. Without prejudice to the provisions of the TFEU concerning the budgetary surveillance framework of the Union, country-specific numerical fiscal rules shall contain specifications as to the following elements:

- (a) the target definition and scope of the rules;
- (b) the effective and timely monitoring of compliance with the rules, based on reliable and independent analysis carried out by independent bodies or bodies endowed with functional autonomy vis-à-vis the fiscal authorities of the Member States;

Box 2. Estimating the Costs of Moving to Accrual Accounting

The cost of moving from cash to accrual accounting depends on the starting point, scope, ambition, and speed of the transition and relationship to other public financial management reforms. Based on experience in various countries, reform costs are likely to include: (i) investment in new IT systems; (ii) training of finance and operational staff, politicians, auditors; and (iii) in many cases, consultancy fees. Few countries have published a full ex post assessment of the cost of adopting accrual accounting.

However, a recent study published by EUROSTAT based on a survey of EU Member States estimates the cost of such reforms for the EU as a whole at between €1.2 and €6.9 billion, which represents 0.009 to 0.053 percent of the EU GDP.^{1/} The Austrian Federal Government, who made the transition between 2009 and 2013, estimated the cost of transition at €30 million (0.007 percent of GDP). Outside the EU, Switzerland has estimated the cost of implementing accrual accounting and accrual budgeting at the Federal Government level to be around €40 million (0.005 percent of GDP) with approximately 80 percent of this cost being for the new IT system. However, these estimations focus on advanced economies. Costs are likely to be higher in developing and low-income countries where the "gap" to be closed in terms of capacity and IT systems will likely be larger.

A number of factors need to be taken into account when considering these cost estimates. First, implementation of accrual accounting is seldom the only reform being implemented at the time, so part of the cost is associated with other reforms such as adoption of new fiscal rules, introduction of program and performance budgeting, or improvements in internal or external audit practices. Second, the counterfactual of not introducing accrual accounting does not entail zero cost. The largest single cost associated with most moves to accrual accounting is the upgrading or replacement of IT systems - both hardware and software. However, like all IT systems, government systems become obsolete and need to be replaced or upgraded regardless of the government's reform intentions. Third, adoption of accrual accounting is likely to bring benefits in terms of incentives for better maintenance of assets, avoidance of costly expenditure arrears, and enhanced surveillance of fiscal risks, which need to be weighed against the costs but are difficult to measure.

Source: Price Waterhouse Coopers (2014).

^{1/} This estimated cost is indicative only. The study notes that to estimate reliably the cost of accrual accounting implementation (and more specifically the implementation of European Public Sector Accounting Standards - EPSAS) for the EU as a whole or for a specific government, an in-depth assessment should be carried out at the level of each government within each Member State.