Title of the research program (ENG):
"Reforming local government revenue collection mechanisms to prevent local governments financial
distress."

Description (MAX 5000 CHARACTERS EXCLUDING SPACES):
The condition of economic and financial crisis now seems to be a distinctive, almost congenital trait that
characterizes an ever-increasing number of Italian municipalities. To investigate and tackle the problem, it is
necessary to initiate processes of knowledge and critical analysis of the causes, knowing that financial aid,
however desirable, does not solve problems or eradicate the genetic causes of crises which, if not adequately
addressed, may become a cyclical phenomenon.
The (worrying) element of novelty lies in the fact that numerous indicators of a financial, economic and social
culture seem to converge in identifying increasingly vast areas of suffering in the municipalities, and no longer
only in the southern or in the smaller ones.
The pandemic has undoubtedly altered the reference scenario, causing a change in variables with respect to
which municipalities, especially those already in precarious conditions, will not be able - on their own - to
cope with its effects. On the other hand, the chronic shortages of staff, the repeated stabilization
mechanisms, the "regulatory bulimia" and the differences found between national, regional and sectoral
regulations regarding local public services personnel - just to mention the most striking cases - constitute
further distorting factors in the economic-financial equilibrium of the Sicilian municipalities and are a source
of serious unease.
Nonetheless, it is necessary to bear in mind the epochal challenge / opportunity that the National Recovery
and Resilience Plan (PNRR) offers to local authorities. A challenge which, based on the current organizational
conditions of many entities, appears almost insurmountable.
In this context, a substantial investment in infrastructural equipment (human capital) and digital technologies
is indispensable (Antulov-Fantulin et al., 2021; Spano et al., 2020), which makes it possible to equip public
administrations with tools that increase capacity predictive of corporate information systems with respect
to situations of financial pathology of local authorities (Padovani, Iacuzzi, 2021).
An area of extraordinary importance in the economic-financial recovery process of local authorities is that of
managing the collection of local revenues. The municipalities, in fact, complain of serious delays and
difficulties of technical-organizational nature in managing the collection procedures (ordinary and
compulsory), whose effectiveness impact on the ability of the public company to restore its economic-
financial balance.
This research program is part of public management studies and aims to investigate, also in a comparative
perspective at an international level, the effectiveness of local revenue collection systems and possible
regulatory, technical-accounting and management solutions that favor the strengthening of these systems
and the reduction of the so-called tax gap at the local level, not only in terms of contrasting tax evasion but
also in the perspective, sometimes overlooked, of the "collection gap".
The topic of active management of municipal revenues, therefore, also in the light of recent regulatory
innovations, assumes central importance in view of the construction of a structure of real financial autonomy
of the Municipalities which, at present, presents high burdens for citizens and efficiency far below the
standards.
To meet the research objective, the program will be divided into distinct activities: i) critical review of the
literature on local finance, public accounting and financial vulnerability of local public administrations; ii) the
analysis of the state of the art - also in regulatory terms - regarding the crisis and financial recovery of local
authorities in Italy and in the main EU countries; iii) focus on the management of local revenues based on
qualitative surveys, multiple case studies and of an empirical-quantitative type aimed at identifying the main
relationships existing between the main variables considered.
For the purpose of developing the research project, the student will be asked to participate in training
activities in the context of some modules provided in the doctoral program of the University of Messina,
(Statistics, Introduction to STATA and Engaging in Research, Taxation and Redistribution, Models for financial data). The training provided by the Messina University will then be accompanied by additional training activities provided by external parties (in the form of workshops, seminars and / or summer schools). The training period abroad will allow the doctoral student to acquire useful elements of comparison with systems adopted in other countries where some best practices have been found on the subject; nevertheless, the collaboration with the research center (IFEL-ANCI Foundation) represents a further element of great importance in the training course of the student.

PERIOD IN BUSINESS - RESEARCH CENTERS - PA:
The research program will be carried out in collaboration with the following subject:
*Company name*: Institute for Finance and Local Economy (IFEL, Research Body) – Foundation established by the National Association of Italian Municipalities (ANCI).
*Registered office*: Rome, P.zza di San Lorenzo in Lucina, 26
*Legal representative*: Alessandro Canelli
*References for the Research Program*: Dr. Andrea Ferri - Dr. Fabrizio Fazioli

PERIOD ABROAD:
The research program provides for a period abroad of min 6 max 18 at the following institution: Facultad de Ciencias Económicas y Empresariales - Universidad de Sevilla.