

# Equilibrio Di Bilancio

**Camilla Buzzacchi**

**Equilibrio di bilancio, vincoli sovranazionali e riforma costituzionale** Giustino Lo Conte, 2016-01-15 Negli ultimi anni si è assistito ad un rapido sviluppo dell'elaborazione normativa in materia di finanza pubblica, a livello sia europeo, sia nazionale (costituzionale e ordinario). Una delle innovazioni più rilevanti ha riguardato la costituzionalizzazione del principio del pareggio di bilancio. Con la sottoscrizione del Trattato sulla stabilità, sul coordinamento e sulla governance dell'Unione economica e monetaria (c.d. Fiscal Compact), avvenuta nel mese di marzo del 2012, gli Stati membri dell'Unione europea si sono infatti impegnati a introdurre, nei propri ordinamenti, il principio del pareggio di bilancio. L'allineamento dell'Italia a tali prescrizioni si è realizzato attraverso l'approvazione della legge costituzionale n. 1 del 2012, che introduce nell'ordinamento un principio di carattere generale, secondo il quale tutte le amministrazioni pubbliche devono assicurare l'equilibrio tra entrate e spese del bilancio e la sostenibilità del debito, nell'osservanza delle regole dell'Unione europea in materia economico-finanziaria. La legge n. 243 del 2012 ha successivamente disciplinato i principi e le regole di bilancio riferite al complesso delle amministrazioni pubbliche. Esse riguardano, in particolare, la definizione dell'equilibrio di bilancio, l'introduzione di una regola sull'evoluzione della spesa e le regole in materia di sostenibilità del debito pubblico. Questo libro traccia un quadro chiaro, aggiornato e dettagliato delle recenti modifiche del diritto europeo e del diritto costituzionale italiano sul principio dell'equilibrio del bilancio. Giustino Lo Conte è funzionario del Ministero dell'economia e delle finanze, in servizio presso il dipartimento della Ragioneria generale dello Stato. Ha conseguito il Dottorato di ricerca in Diritto pubblico dell'economia presso l'Università La Sapienza ed è titolare di un modulo didattico in Diritto della finanza pubblica presso la Facoltà di Giurisprudenza dell'Università Suor Orsola Benincasa. È autore di articoli e saggi in materia di contabilità pubblica.

"Politica di bilancio" ed equilibrio di impresa Paolo Maizza, 1974

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*Scelte di bilancio e principi costituzionali. Diritti, autonomie ed equilibrio di bilancio nell'esperienza costituzionale*

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*Equilibrio di bilancio versus autonomie locali* ,2014

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**Importazione di capitale ed equilibrio di breve periodo della bilancio dei pagamenti** Claudio Segré,1955

Le clausole di salvaguardia nella finanza pubblica (equilibrio della legge di bilancio, vincoli europei, spesa pubblica)

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**I vincoli all'equilibrio della finanza pubblica e la costituzionalizzazione del c.d. pareggio di bilancio** Federica Caucci,2013

I controlli interni ed esterni nell'amministrazione locale. Analisi del sistema e focus sull'equilibrio di bilancio Massimo Barbiero,2018

*Corte costituzionale e spesa pubblica* Michele Belletti,2016-11-03 Il volume Corte costituzionale e spesa pubblica. Le dinamiche del coordinamento finanziario ai tempi dell'equilibrio di bilancio analizza il tradizionale tema del rapporto tra sentenze "di spesa" della Corte costituzionale e coperture finanziarie. Questo tema solitamente veniva affrontato unitamente a quello della scarsa precettività del "vecchio" art. 81 Cost., laddove imponeva al legislatore di prevedere le coperture di bilancio per le leggi che importassero nuove spese. Di fronte al mutamento del contesto costituzionale, con l'introduzione del "valore" dell'equilibrio di bilancio, si è notato come vi siano importanti spunti nella giurisprudenza costituzionale, anche se paiono ancora significative talune oscillazioni in merito ai "blocchi degli scatti stipendiali", ai "contributi di solidarietà" e alle pensioni di reversibilità, con una netta divaricazione tra la pronuncia sulla Robin Hood Tax e quella sul divieto temporaneo di indicizzazione di talune pensioni superiori al livello minimo INPS. In questo contesto è parso interessante osservare come il "valore" dell'equilibrio di bilancio abbia inciso sul "coordinamento finanziario" statale nei confronti degli enti territoriali, che ha conosciuto un'evoluzione dal coordinamento "pervasivo" a quello "virtuoso", infine, verso il c.d. "autocoordinamento", tramite il coordinamento "per obiettivi". Michele Belletti è Professore Associato di Diritto Costituzionale nell'Università degli Studi di Bologna, dove ha insegnato Diritto Costituzionale e dove insegna Istituzioni di Diritto Pubblico e Diritto Regionale. È autore di due volumi monografici: Percorsi di ricentralizzazione del regionalismo italiano nella giurisprudenza costituzionale. Tra tutela di valori fondamentali, esigenze strategiche e di coordinamento della finanza pubblica, (Roma, 2012) e Forma di governo parlamentare e scioglimento delle Camere. Dallo Statuto Albertino alla Costituzione repubblicana, (Padova, 2008); coautore del volume La giustizia costituzionale, (Padova, 2007) e tra i curatori del volume Lineamenti di Diritto

Costituzionale della Regione Emilia-Romagna, (Torino, 2016). È autore inoltre di numerosi contributi pubblicati sulle Riviste Le Regioni, Osservatorio Costituzionale, Percorsi Costituzionali, Archivio Giuridico e Le Istituzioni del federalismo. Ha collaborato a diverse opere collettanee, tra le quali, il Commentario breve alla Costituzione, (Padova, 2008); I diritti costituzionali, (Torino, 2006); Principi costituzionali, (Torino, 2011); Scritti in onore di Gaetano Silvestri, (Torino, 2016).

**Aziende sanitarie pubbliche e performance economico-finanziaria** Marco Giovanni Rizzo, 2018-04-13 Il presente lavoro affronta la questione relativa alla valutazione dell'economicità della gestione e della performance economico-finanziaria delle aziende sanitarie pubbliche soffermandosi sul ruolo attribuito dal legislatore alle informazioni desumibili dalle sintesi di bilancio. Consapevoli che la struttura, i contenuti e i principi di valutazione sottostanti la determinazione delle sintesi di bilancio influenzano gli apprezzamenti dell'economicità, si propone una disamina spazio-temporale degli effetti prodotti dall'evoluzione della normativa contabile per le aziende sanitarie pubbliche sulle sintesi di bilancio. Il contributo presenta inoltre le tecniche e gli strumenti riferibili all'analisi di bilancio che consentono di procedere a un apprezzamento dell'economicità per formulare dei giudizi il più possibile esaustivi sugli equilibri aziendali. A tal fine, tenendo conto delle specificità delle aziende sanitarie pubbliche si descrive il processo di costruzione dei prospetti di riclassificazione delle tavole di sintesi, degli indici di bilancio e una sintesi delle relazioni di interdipendenza tra le diverse dimensioni degli equilibri aziendali.

*Economia delle risorse intangibili, equilibrio economico aziendale ed informativa di bilancio* Alfonso Cocco, 2008

L'organismo indipendente di bilancio in Italia PETTINARI NICOLA, 2021-04-21

Bilancio e stabilità. Oltre l'equilibrio finanziario Camilla Buzzacchi, 2015

The Enigmatic Realm of **Equilibrio Di Bilancio**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing lacking extraordinary. Within the captivating pages of **Equilibrio Di Bilancio** a literary masterpiece penned by a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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