



City of Alba



POP BALANCE 2020

What will you find on this report?

Introduction



**Methodological Note and
Dissemination Plan**



Public sector



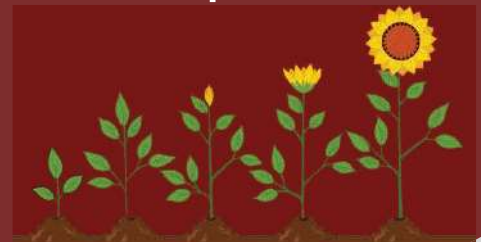
**Where Municipality take
the money**



**How Municipality spends
its money**



Six Capitals





Introduction

The POP Report serves to inform citizens about the actions and results of the City of Alba in a clear and comprehensible manner. Citizens, in fact, are the main stakeholders of the public company and therefore it is with them that the City must communicate. The idea behind the Popular Financial Reporting is, therefore, to make readable a complex accounting tool that represents the performance of local public entities, on an integrated basis with the accounting data of investee and subsidiary companies and consortia that are delegated to provide services and benefits.

For this reason, the Popular Financial Reporting - POP Balance Sheet is intended to be the most effective and understandable tool for the layman.

Max Favaro

**Mattia
Damasco**

START



Methodological Note and Dissemination Plan

The Pop Balance Sheet of the City of Alba is a document that illustrates and explains the management results of the City and its companies and instrumental bodies realised for the territory in the year 2020.

Keywords are **transparency** and **accessibility** to stimulate greater citizen participation and all stakeholders of the Public Group of the City of Alba.

The approach in the realisation of the POP Balance Sheet has taken into account the real perimeter through which the City of Alba carries out its activities for citizens.

This includes investee companies, subsidiaries, associates and consortia.

The POP is an economic and financial reporting document, which requires a specific path of realisation involving all municipal functions.

The path includes a definition of the various stakeholders or interested parties, reconnaissance and definition of competencies and responsibilities in the municipal public group, a definition of the graphic form and type of language that takes into account the characteristics of the potential readers, an analysis of the impact on needs related to resource allocation factors, realisation of the document taking into account various aspects provided by the literature on the subject and a comparison of the document realisation practice in English-speaking countries.

The MAGP Balance Sheet highlights the strategic objectives achieved, through a comparison with the included in the budget for the period in question. Incidence of expenditure and allocation of responsibilities with the consolidated group guide the narrative.

Dissemination Plan

The document aims to empower the population by involving it in the evaluation of the results of the Public Group of the City of Alba.

To this end, to disseminate the information in the document to citizens, administrations, bodies and other stakeholders, a series of appointments and means are envisaged, as explained below.

How to reach the Municipality:

Piazza Risorgimento, 1 – 12051 Alba

alba@comune.alba.cn.it

Centralino: 0173292111

PEC: comune.alba@cert.legalmail.it

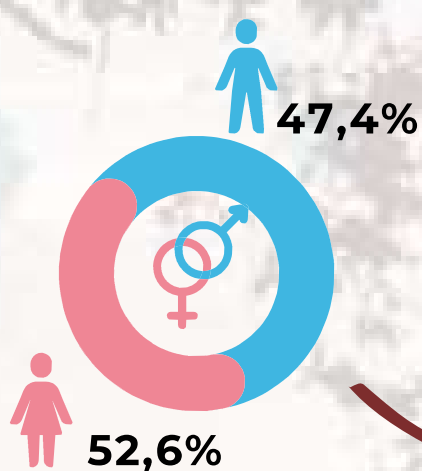


*Every information you will find in this paper has been taken from:

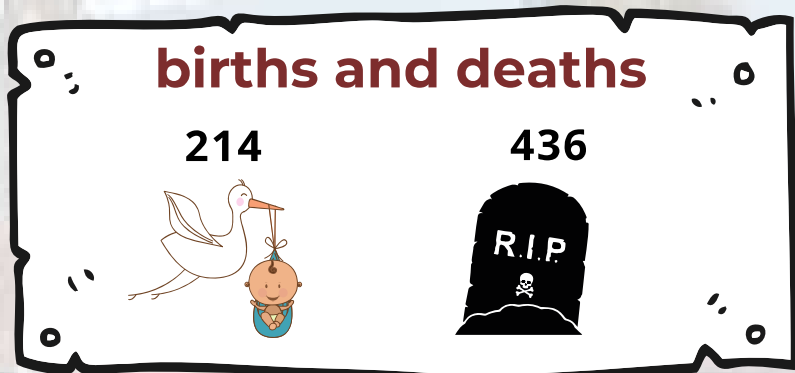
1. **Comune di Alba**
2. **Istat**
3. **Gazzetta di Alba**
4. **La Stampa**
5. **MEF**

Some key numbers about Alba

2020: 31.095 citizens



0-15 anni 15 - 64 anni >65 anni



More info about citizens



87,87%
Italians



12,13%
Other nationalities



53,58%



46,42%



0 - 18
197



18 - 65
2873



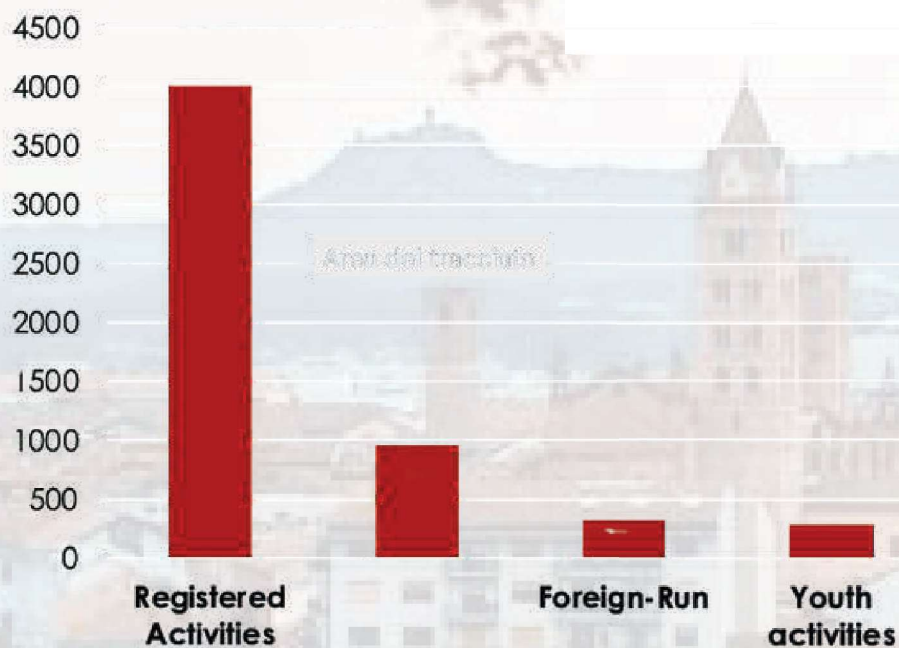
>65
189

Active Enterprises

Data from the Camera di Commercio Industria e Artigianato



entrepreneurial activity



Source: Istat

Other information about the city of Alba



3318
Available
Parking

Public lighting network

- 6.043 Light points of the municipality
- 548 di Enel S.p.a

Source: Comune di Alba

2.200 km

Water network for
civil uses, sewerage
and waste water
treatment



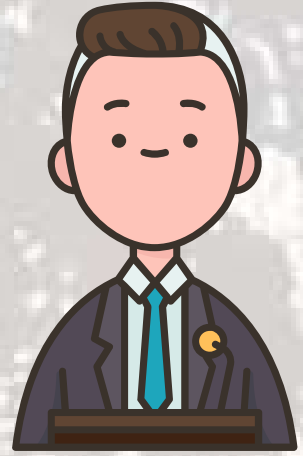
The Citizen Government

The city government bodies are:

The Mayor

The municipal Court

The municipal Council

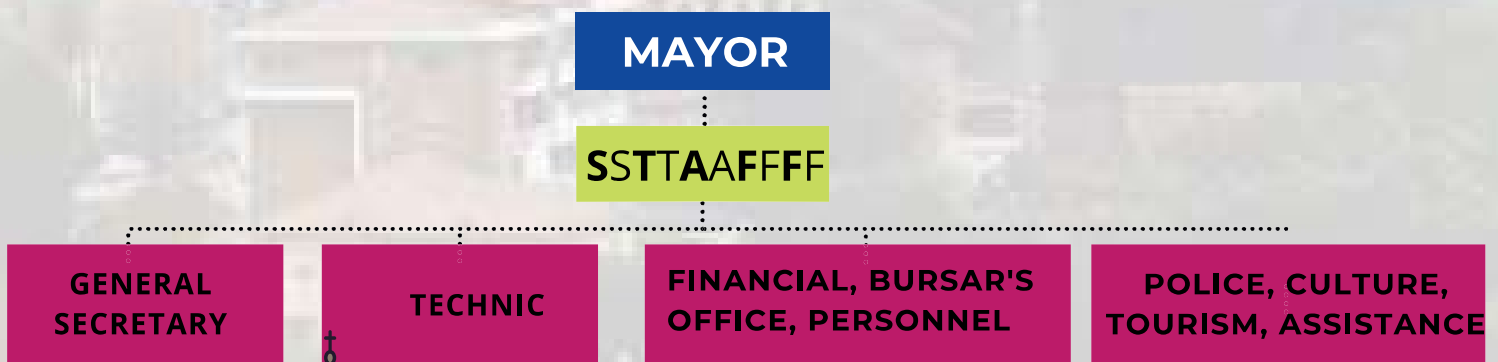


The mayor is Carlo Bo.

The **Municipal Court** is the representative public assembly that every municipality has as indicated in Article 114 of the Italian Constitution. The Council expresses itself through acts called 'deliberations' that are, in fact, acts of political-administrative guidance for the City. It is composed of 16 members, from 4 different parties and 2 civic lists.

The **municipal Council** is chaired by the mayor or his deputy and implements the general guidelines of the Council. It consists of four councillors, plus the Mayor and Deputy Mayor.

Organisational chart



Mayor's letter to the students

Cari studenti, oggi finisce il secondo anno scolastico pesantemente condizionato dalla pandemia. Lo scorso giugno aleggiava l'ottimismo della riapertura e di un'estate che col caldo pensavamo avrebbe sconfitto il virus.

E invece, voi ragazzi per primi avete pagato a caro prezzo la pandemia, con un'apertura delle scuole a singhiozzo che vi ha lasciato costantemente nell'incertezza.

La scuola, l'istruzione che può darvi, la socialità con gli altri che proprio nelle aule imparate a creare sono fondamentali per costruire la vostra identità.

Per questo, a nome dei tanti "grandi" che per un anno hanno deciso per voi e per il vostro bene, vi chiedo scusa perché non siamo stati in grado di capire le vostre esigenze e di aiutarvi ad affrontare una cosa più grande di voi.

Il problema è che era più grande anche di noi che a voi grandi sembriamo. Ora vi aspetta una nuova estate che vi auguro sia ricca di esperienze, di condivisioni con gli amici e di crescita personale.

Il futuro è vostro ed è lì che vi aspetta: il mio augurio è di cogliere tutte le occasioni che vi presenterà e il mio impegno da primo cittadino è di darvi il maggior supporto perché questo accada.

Buona estate!

Translation

Dear students,

today marks the end of the second school year heavily affected by the pandemic.

Last June, there was optimism of the reopening and of a summer that, with its warmth, we thought would defeat the virus.

Instead, you children were the first to pay dearly for the pandemic, with schools opening hiccup-like, leaving you constantly in uncertainty.

School, the education it can give you, and the sociality with others that it is in the classrooms that you learn to create are fundamental to building your identity.

That is why, on behalf of the many 'grown-ups' who decided for you and your sake for a year, I apologise for the fact that we were unable to understand your needs and help you cope with something bigger than you. The problem is that it was bigger even than us, who seem big to you.

Now a new summer awaits you, which I hope will be full of experiences, sharing with friends and personal growth.

The future is yours and it is there waiting for you: my wish is for you to seize all the opportunities it will present to you and my commitment as your first citizen is to give you as much support as possible to make this happen.

Have a good summer!

The Public Group

The Municipality of Alba has the task of meeting the needs of citizens through the provision of services: some of these are offered directly by the Municipality itself, while others are carried out by entities in which the Municipality holds a stake.

The Public Administration Group is composed as follows:

| DENOMINATION | TIPOLOGY | INVESTEES/ SUBSIDIARY | % PARTICIPATION | IS INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS |
|---|----------|--------------------------|-----------------|--|
|  EGEA <small>LA CASA DELLE BUONE ENERGIE</small> | Company | I | 5,76% | Yes |
|  | Company | I | 2,24% | Yes |
|  | Company | I | 21,28% | Yes |
|  | Company | I | 18,32% | Yes |
|  CoABSeR <small>Consorzio Albesse Braidesse Servizi Rifiuti</small> | Company | I | 19,75% | Yes |
|  LANGHE MONFERRATO ROERO <small>The Home of BuonVivere</small> | Company | I | 10,18% | Yes |
|  | Company | I | 34,10% | Yes |





EGEA is a public-private multiservice company operating in the energy and environment sector. Improving people's quality of life and affirming a sustainable development model is EGEA's mission, with particular attention and closeness to the Territory.



Established in 1979 (initially as a consortium) between the municipalities of Alba, Corneliano d'Alba, Guarene, Monticello d'Alba and Piobesi d'Alba. Today, SISI S.r.l. manages the consortium sewers for adduction to the centralised treatment plants of Govone and Santo Stefano Belbo, as well as the municipal sewers of Alba, Cossano Belbo, Monforte d'Alba, Montelupo Albese, Piobesi d'Alba, Rodello and Santo Stefano Belbo.



The environmental sustainability of our waste, downstream of all the good practices implemented by citizens, necessarily passes through the search for the best solutions to minimise the environmental impact of the waste we produce daily. Waste reduction, separate waste collection but also the valorisation of residual waste represent the three cardinal principles of the Waste Treatment Company of the Municipality of Alba



The aqueduct of the Langhe and Cuneo Alps is a long and complex structure, with a central artery that starts in the Alps and arrives in the Langhe, transporting almost all the water by gravity, and with several branches that, from the various reservoirs, serve all the citizens



Established in 1990, the Consorzio Albese Braidese Servizi Rifiuti (Albese Braidese Waste Services Consortium) groups together 55 municipalities located in the north of the province and carries out its activities in the governance and coordination of urban hygiene services in favour of the approximately 170,000 people residing in the consortium municipalities. Today, CO.A.B.SE.R. performs multiple services, ranging from separate waste collection to the treatment, recovery and final disposal of collected waste, from urban hygiene services to information on the correct management of household waste.



Ente Turismo Langhe Monferrato Roero is a limited liability consortium established in 1996, and recognised by the Piedmont Region as a Local Tourist Agency. The main purpose of the Tourist Board is to create a high-value tourist promotional system, aimed at the creation of widespread opportunities in the territory involving both institutional subjects (Province, Municipalities, Mountain Communities) and private operators



The Consorzio Socio-Assistenziale Alba - Langhe - Roero is a public body made up of 64 municipalities which governs the local system of social interventions.

The Consortium's mission is to promote the wellbeing of the individual by valuing reception and listening to their needs, subsidiarity and the prevention of social hardship in the area.

***Touching the images you can have more information about the companies**

Number of schools



Kindergarden

| | |
|---------|----|
| Public | 10 |
| Private | 3 |



Primary Schools

| | |
|---------|---|
| Public | 7 |
| Private | 1 |



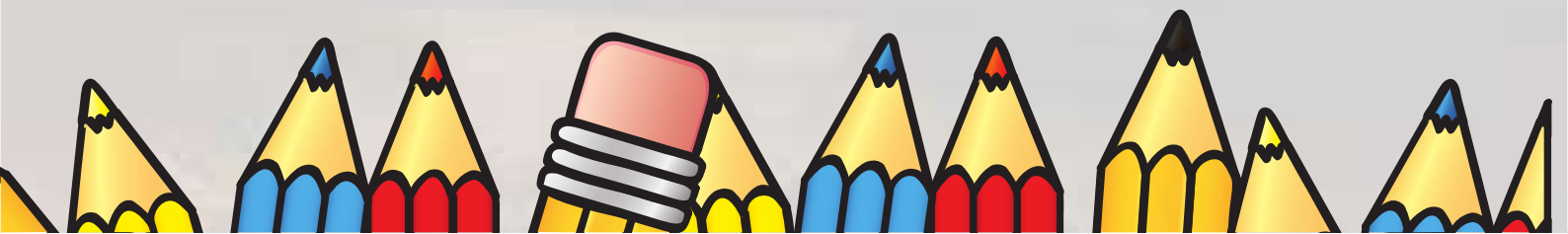
Middle School

| | |
|---------|---|
| Public | 5 |
| Private | 1 |



High School

| | |
|---------|----|
| Statali | 10 |
|---------|----|



Number of municipal employees

2018:

184 employees

2019:

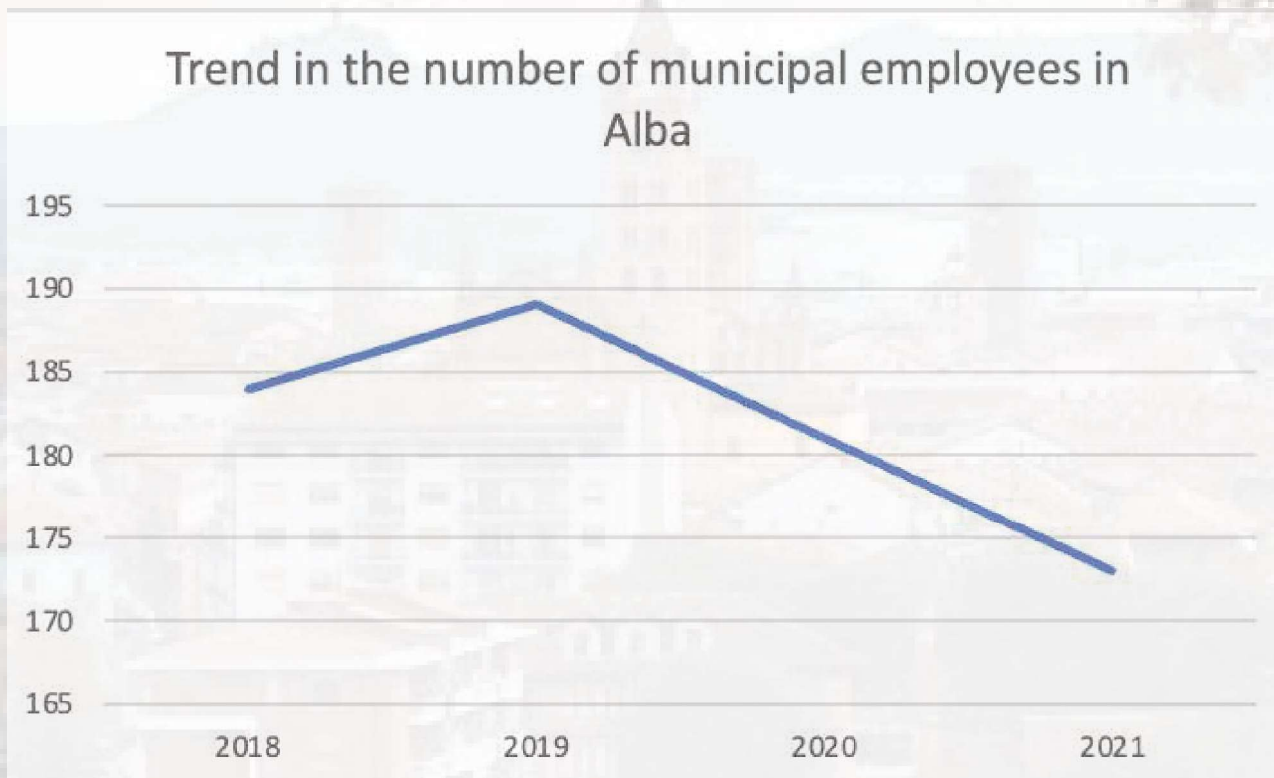
189 employees

2020:

181 employees

2021:

173 employees



AsAs can be seen from the graph, human capital is very important to Alba, the trend shows that in 2019 there was an intention to expand the workforce. However, Covid-19 put a strain on the finances and organisation of the municipality, which was forced to cut some staff. Nevertheless, it is the will of the municipality to return to full staffing levels and increase them in the long run.

Source: MEF - Ministero dell'Economia e delle Finanze

The Consolidated Financial Statements

The consolidated balance sheet tells the financial situation (the main document of which is the Balance Sheet) and the economic situation (the main document of which is the Profit and Loss Account) of a group of companies, the Local Public Group.

The consolidated financial statements of the municipality of Alba is formed by:



Financial statements of companies that by law must be included in the scope of consolidation.

The group includes companies, in which the municipality owns shares and is a partner in a consortium, of interest to the area, to which the municipality makes contributions.

The **Consolidated Statement of Assets and Liabilities** below shows the results and assets of the Municipality of Alba for the year 2020. It shows, for example, the value of real estate owned by the municipality and entities within the scope of consolidation or the share of payables to suppliers, employees or other entities that provide services to the municipality and for its citizens.

Assets: 184,443 Mln €

Fixed Assets:
149,371 mln €



Current Assets:
149,371 mln €



Accrued income and prepaid expenses: 0,88 mln €

Liabilities: 184,443 mln €



Liabilities:
14,982 mln €

Net worth:
124,249 mln €



TFR: 0,388 mln €

Provision for risks and charges: 1,348 mln €



Accrued expenses and deferred income: 43,475 mln €



Evolution of the Balance Sheet Value of the Consolidated Financial Statements of Alba:



122,63 Mln €

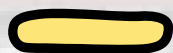


124,24 Mln €

The **Consolidated Profit and Loss Account** aims to show the revenues and expenses of a local authority. In addition to this, any income and expenses from financial management (investments and loans) are taken into account, as well as value adjustments on government securities and income of an extraordinary nature.

The **Income Statement of the Consolidated Group of the City of Alba** shows an operating result of €2,055 million, net of financial income and expenses of €0,227 million, adjustments to the value of financial assets of €-0,00046 million, and extraordinary income and expenses of €0,407 million presenting a pre-tax result for the year of €2,604 million, which was better than in 2019 when the value was €2,021 million.

Positive Components Consolidated Group:
41,139 Mln



Negative components Consolidated Group:
39,083 Mln



Result from operations: 2,055 Mln



Positive Components: 39,311 million €

Negative components: 37,532 million €

The result after tax was € 1,404 million. Improved compared to the previous year, when the result was € 1,590 million.





Where does the municipality get the money?

In 2020, a revenue of € 2.055.801,39 was established.

Compared to 2019, the increase in established revenue is €650.828,7.

The following table shows, in millions of euro, the amounts of revenue broken down by title, according to public budget rules:

INCOME

2019

2020

TITLE 1 - CURRENT REVENUE OF A TAX, CONTRIBUTION AND EQUALISATION NATURE

18,513

17,256

TITLE 2 - CURRENT TRANSFERS

3,519

8,008

TITLE 3 - EXTRA-TAX REVENUE

20,798

23,796

TITLE 4 - REVENUE ON ACCOUNT CAPITAL

5,365

5,170

TITLE 5 - REVENUE FROM THE REDUCTION OF FINANCIAL ASSETS

0,004

0,003

TITLE 6 - REVENUE FROM BORROWINGS

0,160

0,165

TITLE 9 - REVENUE ON BEHALF OF THIRD PARTIES AND TRANSFERS

0,222

0,265

Source: Financial Statement 2020



Where does the municipality get the money?



Current revenue of a tax, contribution and equalisation nature



IMU - imposta municipale propria: the tax affects those who own property other than their main home. IMU is the main tax that contributes to the provision of indivisible services produced by the City.

IRPEF



Addizionale Comunale

IRPEF - Imposta sul reddito delle persone fisiche: it is a municipal surtax levied on employees and all those who are subject to them, either in their end-of-month paychecks or directly in their income tax return. It serves to finance part of the services provided by the municipality following the increasing financial autonomy defined by fiscal federalism



Municipal Advertising Tax: a fee on advertising initiatives, aimed at issuing authorisations and commensurate with the size of the medium used (billboards). The fees cover the administrative costs of municipal authorisation and supervision provided for advertising initiatives affecting street furniture or the environment as well as, where required, their posting and removal



TARI - Rubbish tax: payable by those who own property in any capacity or who reside in it. It is paid proportionally according to rates set by the municipality. This revenue is used to meet the costs of managing the waste cycle.



Cinque per Mille dell'IRPEF for social activities - Revenue from taxpayers who have earmarked the 5 per mille portion of their personal income tax (Irpef) for their municipality of residence. The funds collected through this income were transferred entirely to Fondazione Comunità Solidale.

How does the municipality spend the money?



In 2020, the expenditure in the municipal budget amounted to € 21,255 million.

Compared to 2019, there is a considerable increase in expenditure of €1,214 million.

The following table shows, in millions of euro, the amounts of revenue broken down by title, according to public budget rules:

| EXPENDITURE | 2019 | 2020 |
|---|--------|--------|
| TITLE 1: CURRENT EXPENDITURE | 11,283 | 11,381 |
| TITLE 2: CAPITAL EXPENDITURE | 3,427 | 2,204 |
| TITLE 3: EXPENDITURE FOR INCREASE IN FINANCIAL ASSETS | 0000 | 0000 |
| TITLE 4: REPAYMENT OF LOANS | 0000 | 0000 |
| TITLE 7: EXPENDITURE ON BEHALF OF THIRD PARTIES | 0000 | 0000 |



Sustainable Development Goals (SDGs) - Agenda 2030

The UN Agenda 2030, approved in 2015 by 193 countries, aims to achieve 17 Sustainable Development Goals (SDGs) by 2030, broken down into 169 targets in economic, social and environmental areas, with local and global applications. The 17 goals are the new benchmark for innovation and sustainability for companies and institutions.

They aim to address a wide range of economic and social development issues, including poverty, hunger, the right to health and education, access to water and energy, jobs, inclusive and sustainable economic growth, climate change and environmental protection, urbanisation, production and consumption patterns, social and gender equality, justice and peace.



The joint commitment of the Unesco site "The Langhe Monferrato and Roero Wine-growing Landscapes" and "Alba Unesco Creative City for Gastronomy" for environmental, tourism and economic development continues. In order to consolidate territorial development relations, the City of Alba and the Unesco site of the Wine-growing Landscapes have joined forces to create a working group on Agenda 2030 issues with a focus on the world of young people aged between 20 and 35, including students, researchers, artists, professionals, managers and entrepreneurs.



Initiative for the Well-being of the citizens

Environmental Initiatives

m'illumino
di meno



**miillumino
meno**

Since 2004, the municipality has participated in Energy Saving Day, which promotes sustainable energy behaviour, with educational and/or symbolic actions including switching off public lights, giving away low-energy light bulbs, distributing information material, etc.



In 2012, the municipality joined the 'Città del Bio' (Organic Towns) Association, an international network of local authorities working for the production of a sustainable and fair economy, having identified organic farming as an orientation for conscious agricultural production and consumption for the purpose of eco-sustainable development.



In 2012, the municipality joined the 'Covenant of Mayors' initiative, proposed by the European Commission and concerning the commitment to combat climate change and the development of energy-saving actions as well as the implementation of the use of renewable energy sources.



Alba has acquired the 'Green Ears of Wheat 2023' award, the prestigious environmental label that follows on from the awards of the years 2017-2018-2019-2020. The prize, which is awarded annually, is given for attention to the territory, quality of life, agriculture and environmental sustainability. It is organised by the Foundation for Environmental Education Italy (FEE, present in 73 countries worldwide) and Confagricoltura. It is therefore a renowned voluntary Eco-label awarded at a national level to rural municipalities that certifies virtuous processes and a concrete expression of a process of continuous environmental improvement to contribute to safeguarding the planet's resources.

***click on the logos to find out more**

Data on waste management and actions to improve waste disposal

Total municipal waste production (kg)

23.013.772



Non-differentiated waste production (kg)

7.579.612

Differentiated waste production (kg)

15.434.160

Undifferentiated waste production per capita (kg) **239,80**

Separated waste production per capita (kg) **488,30**



% sorted waste to be recycled

65

% sorted waste

67,06

Data on waste management and actions to improve waste disposal



Since 2010, the municipality has joined the 'European Week for Waste Reduction' annual event, promoted by the European Commission, aimed at raising awareness about the adoption of sustainable actions and behaviours for waste prevention in all Member States. Among the various initiatives is the "Stop plastic bags" project with the free distribution to citizens of around 10,000 reusable canvas bags.



On 16 March 2020, the new '**Ecosportello**' service was inaugurated. The **Ecosportello** is available for all needs related to urban hygiene services. The counter will basically:

- deliver to users, after registration, dedicated/coded bags for the collection of undifferentiated waste, as well as those for the separate collection of organic waste, plastic, etc.
- deliver the small containers (dustbins, tubs, etc.) provided for organic waste collection to new residents or for any replacements of deteriorated or broken ones in use
- provide information and collect reports and/or complaints on the various waste collection and urban hygiene services
- provide, subject to registration, the additional coded bags requested by users concerning the planned annual supply

The Ecosportello is located in Via Vivaro no. 2 (former Egea office) and is open every weekday

Green Care Actions



The Municipality of Alba, together with its citizens, is taking a commendable course on environmental issues.

With 15 years of history, the 'Comuni Fioriti' label has involved about 2000 Italian municipalities, 25% of the total, today more than 180 can display the 'Comune Fiorito' sign certifying attention to the quality of life in their area. Evolving with the expectations of citizens and the attention of administrators, the label is now committed to the improvement of the living environment, the development of the local economy, tourist attractiveness, respect for the environment, the safeguarding of social ties and in particular the use of plants in the development of public spaces.



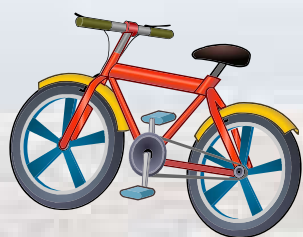
Action for Cycling Lanes, Charging Spots and Smart City

Alba is a “Comune Ciclabile” (Cycling Town), recognition from the Fiab (Italian Federation of bicycle friends). It has a network of pedestrian cycle paths in the urban area of about 20 kilometers, to which add the limited traffic zones, zones 30 and residential areas.. These routes, built over the years in the urban area, open along the South (connection for Ricca fraction) and South-West towards Grinzane and Roddi.



Electrified Municipality

Charging spots for E-Vehicles and E-Bikes



| | |
|--------------------|----|
| E-Bike Chargers | 5 |
| E-Vehicle Chargers | 25 |



Smart City

For some years now Alba has taken the path to become "smart city": smart cities are defined by the communities that are committed to the implementation of good practices and projects in the field of urban planning with particular attention to sustainable mobility, technological and energy innovation and the environment in order to improve the quality of life.



Smart City Commitment, implementations

Since the commitment to become a Smart City was made, the municipality of Alba has made several implementations to its infrastructures and general planning for the city. Here are some of them, listed.

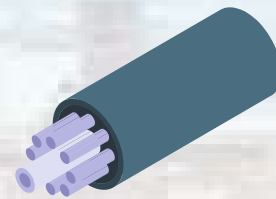
- **Traffic Monitoring:** 6 Pairs of high res cameras have been added in strategic spots of entrance in the town. They serve the purpose of simple surveillance, general traffic data and specific vehicles identification



- **Charging Poles for electric mobility,** as mentioned above



- **Optic Fibre:** The city has made a commitment to serve as many citizens and businesses with the latest connectivity technology, and thus has worked in the direction of making Optic Fibre available for anyone, in the center and outskirts of the municipality



Six Capitals



Intellectual Capital

A lot can be said about Alba's intellectual capital. The city is blessed with great and strategic placement in the Piedmontese "Langhe", of which Alba is the capital. This is because the Municipality and the society in general have always been able to exploit the advantages of the land they're on, from an economic but also human standpoint. Marketing and ability to sell products and experiences have always been intrinsic in the people of Alba.

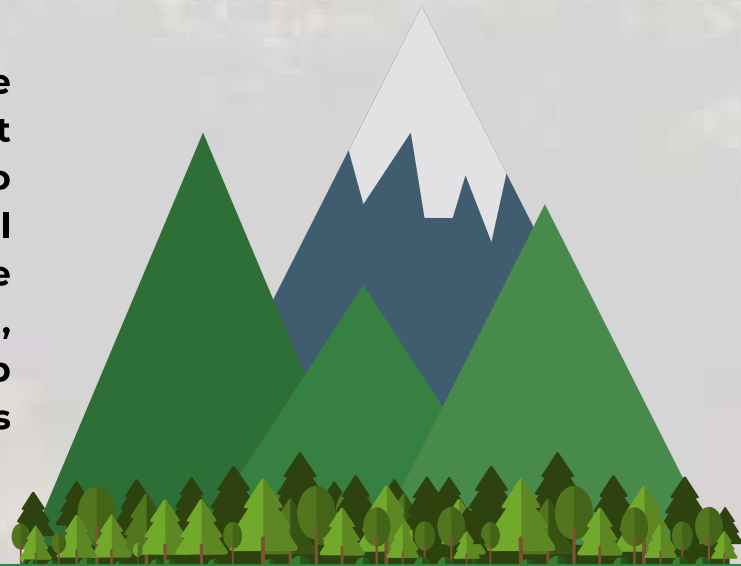


Human Capital

None of what's been said in the first point would be possible without a great Human Capital forming the City's core business, which is tourism and eno-gastronomic proposals. The ability of the Municipality to be desired at all levels comes directly from the desire of single individuals to be appreciated and worth a visit.

Natural Capital

Maybe the biggest asset of the city; the hills full of vineyards and hazelnut trees, the truffles fresh from the soil to the restaurants and the general presence of Nature everywhere in the city ("Comune Fiorito" certification), makes sure that nature is always a top priority in everyone's daily lives. Alba is a Nature-Centric municipality.



Six Capitals



Productive Capital

The Productive Capital of Alba is unique and unmatched, anywhere else in the world. The wine sector is as big as ever, with innovative machinery and wine-making techniques that are updated every year to cope with growing demand and competition. The municipality is also home to one of the top 2 companies in the confectionery sector, Ferrero; they sell their products worldwide and it all starts here, in Alba.

Social Capital



The Social Capital of Alba is something inspiring and functional at the same time. Given the rich territory and natural resources, over the years people have learned to work together and cooperate towards a common goal, which is to give the best experience possible to everyone who steps foot in this little town. Cooperation; ideas innovations and projects are often communicated to others so that everyone can grow and benefit from them. This has proven to be the best method for collective growth.

Financial Capital



As said before, the richness of the territory and the thriving of economic activities ensure a good flow of Financial resources, all around the year, in the City. As we have highlighted above, these resources never go to waste and the Municipality often re-invests them for social purposes and overall welfare.

This work was completed as part of the Public Management course at the School of Advanced Studies (SAA), University of Turin, under the supervision of Prof. Valerio Brescia. The elements presented in this assignment have been developed in accordance with the guidelines defined by Professors Paolo Biancone, Silvana Secinaro, Valerio Brescia, and Davide Calandra."

POP Balance 2020



City of Alba

