

Accountability of Judicial Offices: Use of Resources and Reporting

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Abstract. This study explores the under-researched area of financial reporting within judicial offices, with the aim of improving understanding of the resources used and generated by the justice system. Specifically, we focus on the expense and revenue structure of Italian judicial offices by examining financial data contained in social reports issued by Tribunals and Courts of Appeal from 2010 to 2022. Our empirical analysis provides detailed evidence on the main categories of expenses and income. It also reveals a lack of regularity in the production and dissemination of financial data, which is understandable in light of the voluntary nature of reporting and the absence of financial autonomy within the judicial offices. Our findings suggest that a consistent monitoring of financial data would prove valuable, not so much from a perspective solely focused on efficiency as cost reduction, but as a tool for assessing alternative resource allocations. This necessity appears particularly relevant in light of the initiatives undertaken with the support of the National Recovery and Resilience Plan (PNRR) to expedite judicial processes, including the extraordinary plan related to the Office for the Process (UPP).

Keywords: financial reporting, accountability, justice system, social reports

1 Introduction

This study¹ explores the under-researched area of financial reporting within judicial offices, with the aim of improving understanding of the resources used and generated by the justice system. Using an accounting perspective, the study aims to contribute to the discourse on improving activities and processes within the justice system, a topic that has attracted considerable national and international interest over the years.

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This theme is in line with the United Nations Sustainable Development Goal 16: Peace, Justice and Strong Institutions, which, among other things, calls for the creation of accountable and transparent institutions. Management studies are paying increasing attention to this issue and can contribute to the realisation of these goals by providing empirical evidence and proposals aimed at reconciling the need for efficiency with the effectiveness of the justice system. In this context, it is indeed crucial to interpret the notion of efficiency in a way that avoids absolutist approaches fixated solely on cost reduction, and instead takes into account the central demand for quality of justice and the related allocation of resources.

The study focuses on the public administrations that operate within the Italian justice sector. These entities are a key determinant of the nation's competitiveness [2, 9, 27]. However, they have long struggled with a state of chronic distress and have become the focus of heightened demands for collective accountability, particularly with regard to the effectiveness, timeliness and cost of judicial action.

The empirical analysis focuses on the structure of expenses and revenues of judicial offices by examining 28 social reports disclosing financial data, voluntarily issued by 25 Italian judicial offices from 2010 to 2022. The analysis provides evidence to promote a better understanding of resource consumption and generation within the justice system. This aspect is of particular importance in the light of Italy's efforts within the framework of the National Recovery and Resilience Plan (PNRR), which is aimed at achieving specific targets for the reduction of procedural times and the elimination of backlogs, in line with the principle of a reasonable duration of trials. Monitoring the use of resources and assessing their alternative use is particularly valuable in scenarios involving organisational innovation, such as the extraordinary recruitment plan that supported the creation of the Office for the Process (UPP).

The remainder of this paper is structured as follows. The next section provides a review of the existing literature. The third section briefly outlines the research methodology, followed by the presentation of the findings in section 4. The final section summarises the conclusions.

2 Literature review

Management and accounting studies regarding the Italian justice sector can be broadly grouped into three thematic areas: (i) implementation of the New Public Management paradigm in judicial offices; (ii) performance measurement and evaluation, including effectiveness and outcome, of the judicial activities; and (iii) the development of social reporting in the justice sector.

The peculiarities of judicial activity and resistance to change have contributed to the slow adoption of management practices and tools in this area [22]. Nevertheless, some scholars have focused on improving operational efficiency and introducing planning and control tools similar to the managerial reform process in other public organisations [1, 2]. For example, Nissi et al. [15] analysed the efficiency of the Italian judicial system, revealing territorial differences, with the judicial offices of northern Italy performing at the same level as other European countries in terms of operational efficiency. Regarding the tools to support planning, Lepore et al. [12] proposed adopting the Balanced Scorecard framework, which they experimented with at the Court of Bari. Almost a decade later, with significant territorial differences still present, Lepore et al. [13] investigated the relationship between the implementation of information systems and organisational culture, identifying flexibility and discretion as critical factors for the success of information systems following the New Public Management ideas.

While efficiency measurement has received some attention, performance evaluation, effectiveness (i.e. the quality of judicial performance), and outcomes have yet to be explored [10, 11, 21-23].

The challenge is to balance accountability with judicial impartiality and independence, which has led to the resistance to change mentioned earlier. The trade-off between the need for accountability to stakeholders within a consolidated relationship and the guarantee of impartiality and independence in exercising justice is widely debated nationally and internationally [5-7]. Scholars argue that accountability and independence are mutually reinforcing and emphasise improving transparency and social reporting [8, 14, 17].

However, research in this area is still limited, with most authors focusing on specific cases of excellence. Studies covering all Italian judicial offices are mostly outdated,

except for recent works by Civitillo et al. [3] and Fusco et al. [8]. The former surveyed 430 Italian judicial offices and found that social reports focus mainly on judicial activities, with limited attention to social aspects and less or no emphasis on the economic and environmental dimensions. The latter compared Italy and Poland by surveying all judicial offices in both countries, highlighting the influence of institutional and cultural backgrounds on social reporting.

The content analysis studies conducted by Ingrassia [9] and Ricci [18] analysed the social reports issued by Italian judicial offices between 2010 and 2012 as part of a specific ministerial project. Ingrassia [9] examined 30 social reports regarding organisational aspects and content (context analysis, stakeholder mapping, indicators and benchmarks), highlighting the need for improved stakeholder engagement and data comparability. Ricci [18] considered the entire sample of judicial offices' social reports, examining their periodicity, reporting process, standards, identity, judicial activities, and economic and social performance. The author emphasised that, in addition to raising awareness of the social report as an accountability tool, it is essential to guarantee continuity in reporting and adopt assurance processes to ensure reliability.

Other authors developed case studies highlighting the purpose, structure and content of one or more social reports. Researchers paid extreme attention to the social relationship, focusing on the type and volume of activities carried out and the economic dimension, measured in dispute resolution times and backlog reduction or explained with a list of expenses. Pavone [16] analysed the quality of disclosure in the social report of the Naples Prosecutor's Office for 2018-2019 using GRI guidelines. The report proved to be instrumental in enhancing the legitimacy of the judicial office's activities. Nevertheless, some shortcomings, such as lacking a materiality definition and a clear stakeholder identification [20], could lead to self-referentiality [19]. Other authors pointed out how social reporting helped identify organisational issues, triggering re-engineering processes, administrative efficiency and expenditure rationalisation [4, 5].

The ability of the social report to be a starting point for organisational innovations also depends on the quality of information disclosure. In this respect, Comite [4], presenting the cases of the Public Prosecutor's Office of Bolzano and the Court of Bari, raised the issue of data availability. Vecchi [24] pointed out that individual judicial offices generally do not have their own performance measurement and evaluation

system but rely primarily on data interpreted and disseminated by the Ministry of Justice and the Superior Council of the Judiciary.

As to financial data, judicial offices do not draw up their own budget and use resources whose costs are borne (and managed) by other public organisations (Ministry of Justice, Ministry of Economy and Finance, etc.). In addition, the information tools of judicial offices are designed for statistical purposes and often need to be better adapted to the needs of financial reporting [20]. Despite these obstacles, financial reporting in social reports is essential for promoting resource consumption awareness in a context with different cultural backgrounds, meeting the community's demand for transparency in justice costs and promoting innovative and efficient practices.

In light of the above considerations, this paper aims to present an exploratory analysis of the Italian judicial offices' financial performance by examining their social reporting documents. This work differs from previous studies in several aspects. Firstly, the analysis considers a broad time horizon (2010-2022) and focuses on the Tribunals and the Courts of Appeal, which are more financially homogeneous judicial offices than the perimeter often used in previous studies, which also included the Public Prosecutor's Office and the Juvenile Court. Secondly, the study adopts a perspective for examining the documents that focus on the financial dimension of performance within a broader analysis of the topics covered by social reports.

3 Research method

The empirical analysis aims at shedding light on the expense and revenue structure of Italian judicial offices characterised by adjudicative competences (namely, Tribunals and Courts of Appeal, hereafter 'judicial offices'). We examine data on expenses and revenues reported in 28 social reports issued by 25 judicial offices from 2010 to 2022 looking at qualitative and quantitative information provided in the financial performance section². Specifically, we first examine overall disclosure practices and, then, develop a detailed analysis on the economic significance of the different types of expenses and revenues. Due to the nature of judicial offices and the need to be accountable

² Judicial offices recognize expenses and revenues based on criteria informed by the cash- and commitment-based accounting system.

to stakeholders on how public resources are employed, this second analysis devotes particular attention to the breakdown of expenses.

The analysis on disclosure practices employs qualitative data on terms used by judicial offices to label expenses and revenues and description on the items' nature and function. As financial information disclosure within social reports is voluntary, this step is crucial to map similarities/differences among judicial offices' practices and to ensure rigour in the detailed analysis on expense and revenue structure.

We collected all 40 social reports issued by the judicial offices from 2010 to 2022, which were publicly available on their website. We excluded 11 reports that did not disclose any financial data, with 7 being issued between 2010 and 2019 and 5 issued from 2020 to 2022. As a result, our main analysis focuses on the remaining 28 reports issued between 2010 and 2019. The majority of the reports analyzed are from the years 2012 to 2014, as they were funded by the European Social Fund 2007-2013 (Table 1).

Table 1. Sampled reports by reporting year and office type

Reporting year	Tribunals	Courts of Appeal	Judicial Offices	
	<i>Reports no.</i>	<i>Reports no.</i>	<i>Reports no.</i>	<i>% sample</i>
2010	3	0	3	11%
2011	2	0	2	7%
2012	3	3	6	21%
2013	3	2	5	18%
2014	4	0	4	14%
2015	2	1	3	11%
2016	0	0	0	0%
2017	1	1	2	7%
2018	1	1	2	7%
2019	1	0	1	4%
Total	20	8	28	100%

Most reports mention cooperation between the judiciary and at least one external organisation in the preparation of the document, including in most cases consulting firms (often associated with multinational audit firms) and less often universities (Table 2).

Table 2. Experts involved in the preparation of social reports

Reporting year	Reports mentioning an expert		At least one consultancy firm		At least one multinational		At least one university	
	<i>n.</i>	<i>% sample</i>	<i>n.</i>	<i>% sample</i>	<i>n.</i>	<i>% sample</i>	<i>n.</i>	<i>% sample</i>
2010	3	11%	3	11%	3	11%	0	0%
2011	2	7%	2	7%	2	7%	1	4%
2012	5	18%	5	18%	5	18%	3	11%
2013	4	14%	4	14%	3	11%	0	0%
2014	4	14%	3	11%	2	7%	2	7%
2015	2	7%	2	7%	2	7%	0	0%
2016	0	0%	0	0%	0	0%	0	0%
2017	2	7%	0	0%	0	0%	2	7%
2018	1	4%	0	0%	0	0%	1	4%
2019	1	4%	1	4%	1	4%	0	0%
Total	24	86%	20	71%	18	64%	9	32%

The detailed analysis on the economic significance of expenses and revenues and our focus on the expense breakdown are developed by (i) collecting data on the amount reported by judicial offices for each expense/revenue item mentioned, and then (ii) performing a vertical analysis to assess the percentage weights of the expense/revenue types relative to their total amounts. We then compare these weights across judicial offices individuating average values.

We carry out the analysis on 18 social reports (issued by 15 judicial offices) that provide quantitative data on either expenses³ or revenues⁴. As the reporting period often spans two or more years before the reporting date, our analysis also encompasses data from 2008 (2 Tribunals) and 2009 (2 Tribunals and 1 Court of Appeal) even if the related reports date 2010 (Table 3).

Table 3. Years covered by detailed information on expenses and revenues per year

Judicial Office	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Tribunals	2	2	4	4	4	5	2	1	2	1	1
Courts of Appeal	0	1	2	2	3	2	1	0	1	1	0
Total	2	3	6	6	7	7	3	1	3	2	1

³ The analysis on expenses does not consider the Palermo Court social report, as this report does not provide detailed amounts for expenses.

⁴ The analysis on revenues does not consider the social reports issued by Courts of Nocera Inferiore, Oristano e Reggio Calabria, as these reports do not provide detailed amounts for revenues.

4 Results

Our analysis highlights three main issues regarding information disclosed on expenses and revenues, namely consistency in labelling these items, presentation (split *versus* grouped amounts), and incomplete data.

Labelling of expenses and revenues is generally consistent across social reports whose preparation involved an expert advisor affiliated with multinational audit firms, with only minor differences. Discrepancies concern different levels of aggregation of expenses, which reduces comparability. In this respect, most reports reported utilities expenses (e.g. water consumption, heating, postal services, and telephony) separately, with 3 reports combining two or more elements into a single item. For instance, the 2013 report issued by the Bologna Court of Appeal groups together the amounts of expenses for water and electricity and the 2012 report by the Reggio Calabria Court of Appeal combines cleaning and maintenance expenses into a single item. The 2013, 2014, 2015, 2016, and 2017 reports issued by the Tribunal of Milan present personnel expenses, overhead expenses, and total justice expenses as aggregate items without breaking them down into their components, which could be particularly informative for users.

Examined reports often provide financial data partially and present data only on specific expenses' categories, making it complex for users to understand which expenses are most relevant. For example, the 2011 report issued by the Tribunal of Bolzano spans seven years, but it only provides data on the justice expenses. Data on the salaries of judges and administrative staff, as well as structural expenses, are absent. Similarly, the 2012 report from the Potenza Tribunal omits the amounts of expenses related to maintenance, telephony, and heating from the overheads section. In addition, we document a lack of data on income sources, which are either totally missing or mostly incomplete.

While some variations in classification emerge among the reports, our analysis of expense structure reveals four primary macro-categories of expenses. Based on their economic significance, we individuate: (i) total personnel expenses, mostly formed by

judicial and administrative staff's wages; (ii) structural expenses, namely expenses for services and housing judicial offices; (iii) justice expenses, namely operating expenses incurred at various stages of the trial; and (iv) expenses booked as debit, which include charges paid in advance by Courts but accruing to other parties not yet determined. Table 4 presents the descriptive statistics for the macro-categories of expenses reported by judicial offices, also highlighting the average percentage weight of each item over the overall amount.

Table 4. Descriptives on the macro-categories: expenses

Expense type	Average weight (%)	Mean (euro)	Median (euro)	Minimum (euro)	Maximum (euro)	Standard Deviation (euro)
Total personnel expenses	70%	15.249.667	6.095.472	2.389.455	67.255.217	20.944.721
Structural expenses	15%	2.903.136	1.331.140	166.383	17.166.996	4.063.110
Expenses booked as debit	3%	440.457	243.078	40.565	4.992.704	873.171
Justice expenses	12%	3.057.885	1.154.716	83.188	17.800.060	4.222.989
Total expenses	100%	20.911.453	8.512.229	2.507.048	90.025.292	28.019.214

Data provided refer to 17 social reports

Total personnel expenses represent the most relevant items in the expense structure; their median value amounts to 6 million euros, and, on average, these expenses cover as much as 70% of the total expenses incurred by judicial offices. However, we document significant variability of absolute values across the sample due to dimensional differences among offices (maximum values for the Milan Tribunal, and smaller ones for the Court of Nocera Inferiore). The other two major expense items are structural expenses, which account for an average of 15% of total expenses, and justice expenses accounting for an average of 12% of total expenses. Further, our analysis notices an expense item peculiar to judicial offices - albeit of limited economic significance, namely 'expenses booked as debit'. These expenses include taxes, duties, and various charges paid in advance by judicial offices but accruing to other parties not determined yet at the reporting date. For this reason, they are considered potentially recoverable expenses.

The breakdown of personnel expenses (Table 5) shows the salaries of magistrates and administratives and the related ancillary expenses, which are issued by the Ministry

of Economy and Finance. The judiciary personnel includes the president of the judicial office, section presidents, judges, labour section judges, honorary judges, district magistrates, and counsellors. The administrative staff comprises managers, administrative directors, accounting and judicial officers, clerks, accountants, court workers, vehicle drivers and other auxiliary personnel.

Table 5. Breakdown of personnel-related expenses

Expense type	Average weight on total expenses (%)	Average weight on personnel expenses (%)	Median value (euro)
Judiciary personnel	42%	60%	3.524.332
Administrative staff	27%	38%	2.527.288
Total salaries	69%	98%	5.793.434
Ancillary expenses	1%	2%	125.071
Total personnel expenses	70%	100%	6.095.472

Data provided refer to 17 social reports

The salaries of administrative and judicial staff are the most important expenditure item, accounting for 69% of total expenses⁵, and the salaries of judges on average represent 42% of total expenses. Salaries are predetermined and vary based on the specific functional area the staff member operates in and any attained seniority levels. There are three potential functional areas for the administrative personnel, each with its respective salary bracket⁶. Magistrate compensation is determined by potential seniority levels and the role they occupy. Other ancillary expenses (i.e., meal vouchers, medical expenses, workplace safety, and overtime payments)⁷ are overall marginal (2% of the total personnel expenses).

Structural expenses (median value: 1.217.350 euros) include all the expenses for buildings housing judicial offices, thus telephony, office and equipment maintenance,

⁵ We have omitted wages of additional municipal staff from the table due to their minimal contribution (<1%) to the overall personnel expenses.

⁶ This pay scale system for the administrative staff of the judicial offices has been in effect since 2010.

⁷ These expenses sometimes also include productivity bonuses financed through the F.U.A. (Fondo Unico Produttività).

heating, water, and electricity expenses. Some of these expenses are non-recurring, such as extraordinary maintenance services or furniture acquisitions. Others, such as telephony and electricity bills, exhibit stable amounts over time. Structural expenses sometimes encompass costs that are non-divisible across diverse judicial offices situated in the same edifice (e.g., Attorney General's Office, Tribunal, Juvenile Court, etc.). For this reason, expenses such as cleaning, electricity, water, telephone and heating are not always separately discernible for each judicial office. Taken in aggregate, on average, structural expenses explain 15% of total expenses incurred by judicial offices (Table 6).

Table 6. Breakdown of structural expenses

Expense type	Average weight on total expenses (%)	Average weight on structural expenses (%)	Median value (euro)
Rents and leases	4%	18%	728.382
Cleaning services	2%	13%	179.303
Electricity	1%	11%	168.893
Maintenance	1%	11%	111.770
Surveillance	1%	10%	96.350
Gas & heating	1%	9%	206.411
Total structural expenses	15%	100%	1.217.350

Data provided refer to 17 social reports

The main types of expenses are those related to rents and leases (an average 18% of total structural expenses) and cleaning services (an average 13% of total structural expenses)⁸. Unlike personnel expenses, this type of cost can be authorised and issued by the accounting department of the Court of Appeal⁹, which is the judicial office that takes over the structural expenses of the other judicial offices located in the same buildings. Otherwise, in cases where the Tribunal does not reside in the same structures as

⁸ We do not include in Table 7 expenses that are overall not significant (e.g., photo reproducer expenses, waste collection and disposal).

⁹ Funds are made available by the Ministry of Justice.

the Court of Appeal, these are expenses issued mainly by the Ministry of Justice through the Ministry of Economy and Finance¹⁰.

Justice expenses (median value: 1.154.716 euros) relate to operating expenses incurred at various stages of the trial process (both civil and criminal). Their breakdown and percentage weight is presented in Table 7.

Table 7. Breakdown of justice expenses

Expense type	Average weight on total expenses (%)	Average weight on justice expenses (%)	Median value (euro)
General trial expenses	1%	7%	49.751
Allowances	1%	9%	118.293
Total honoraria	8%	63%	672.551
Other expenses	2%	19%	193.201
Total justice expenses	12%	100%	1.154.716

Data provided refer to 17 social reports

These expenses include travel expenses, payments to interpreters and experts, and remuneration for honorary and lay judges, accounting for an average of 12% of total expenses. Honoraria are the most significant items; these expenses comprise payments to defenders, judicial auxiliaries, and consultants, accounting for 63% of total justice expenses and 8% of total expenses incurred by courts. Other items in this category encompass travel expenses, asset custody expenses, and fees for consultants, investigators, and honorary judges, allowances concern payments made to auxiliaries of the judges and defenders or related to travel and goods custody (as reimbursement of expenses already incurred), and other expenses related to taxes, such as social security and VAT. The Court of Appeal directly manages the judicial expenses as the district's leading authority. In the case of Tribunals, they are managed by the Ministry of Justice through the Ministry of Economy and Finance. In particular, magistrates usually authorise these expenses through a special liquidation decree. The allowances designated

¹⁰ The Tribunals do not have their own resources, except for some funds, provided by the Ministry of Justice, for support expenses related to the operation of the offices. These expenses include costs related to vehicles, photocopiers, and postal dispatches other than notifications.

only for witnesses, honorary judges, and experts are settled via payment order by the appointed officer who serves as the "spending agent."

Such expenses are either covered or fronted by the Treasury and subsequently recovered at the cost of the convicted or losing party in the cases provided for by law. Justice expenses are mandatory; thus, judicial offices cannot take action seeking potential savings. Any potential savings can only arise from regulatory changes. In civil proceedings, it is usually required that the parties directly advance the payment for expenses related to both completed and requested procedural activities. In criminal proceedings, the trial expenses are advanced by the Treasury, with the exception of copies of documents requested by private parties. These costs are then charged to the defendant in case of a conviction. Criminal proceedings, whose expenses are advanced by the state, usually generate larger expenditures than civil proceedings.

To provide a comprehensive overview, the analysis has extended its scope beyond resource utilisation to include resource generation within the judicial offices, where this was possible on the basis of the reports examined (Table 8).

Table 8. Descriptives on the macro-categories: revenues

Revenue type	% total revenues (average)	Mean (euro)	Median (euro)	Minimum (euro)	Maximum (euro)	Standard Deviation (euro)
Court fees	68%	4.236.911	1.466.185	410.133	27.236.736	7.040.106
Debt collection	15%	2.374.273	510.242	6.394	44.641.993	7.473.717
Sale of confiscated goods ¹¹	2%	414.623	194.820	1.476	1.428.092	498.028
Registration tax	14%	25.236.980	5.600.681	139.958	98.672.044	35.095.607
Lawyer exams & other revenues	1%	93.866	46.368	20.752	345.820	100.463
Total revenues	100%	15.320.405	2.034.474	647.618	126.700.891	31.116.586

Data provided refer to 15 social reports

Court fees and the debt collected represent the main source of income for the judicial offices. On average, debt collection (median value: 510.242) accounts for 15% of total revenues; this type of revenue encompasses all income from both criminal and civil

¹¹ These revenues are sometimes reported with the item F.U.G. (*Fondo Unico di Giustizia*).

cases, thus administrative fines or penalties, expenses for prisoner maintenance, and court expenses in cases where legal aid has been granted. The recovery process of these debts is initiated directly by the judicial office for all concluded trials. Court fees (median value: 1.466.185) account for an average of 68% of total revenues; these fees represent taxes paid for registering a case among civil proceedings and, in specific instances, even in criminal cases when compensation for damages is pursued. Revenues also include: income from the sale of confiscated property, which still has minimal weight (2%), income from lawyer exams and copy fees¹² (seldom reported) and expenses related to the registration tax. Registration tax is infrequently recorded¹³, but it even exceeds the court fee when recorded. As emerges from Table 8, the judicial office, in addition to being an expense centre, is also a significant revenue and "expense recovery" centre.

5 Conclusions

This study provides an exploratory analysis of the overlooked realm of financial reporting within judicial bodies, aiming to enhance comprehension of resource dynamics in the justice system. Management studies increasingly spotlight this area, crucial for balancing efficiency and justice quality. From an accounting perspective, our analysis attempts to contribute to discussions on improving justice processes, aligning with Sustainable Development Goal 16 for transparent institutions.

Focusing on Italian judicial entities, the study examines financial data voluntarily disclosed by Italian judicial offices, providing evidence on the main categories of expenses and income. In addition to the detailed descriptive analysis of resource utilization, the study primarily reveals a lack of regularity in the production and dissemination of this data, a phenomenon understandable in light of the voluntary nature of this reporting and the absence of financial autonomy within the judicial offices. In our view, a consistent monitoring of this data would prove valuable, not so much from a

¹² Copying fees represent a part of the court fees associated with issuing copies of court documents. They represent by all means an additional payment that goes to the state.

¹³ It is managed by the tax authority (Agenzia delle Entrate).

perspective solely focused on efficiency as cost reduction, but rather as a valuable tool for assessing alternative resource allocations to enhance the quality of justice.

This necessity appears particularly relevant in light of the initiatives undertaken with the support of the National Recovery and Resilience Plan (PNRR) to expedite judicial processes, including the extraordinary plan related to the Office for the Process (UPP). In the context of organizational innovation, such as the Office for the Process (UPP), vigilant resource monitoring is an essential tool for making informed decisions. Regarding human resources, indeed, the reinforcement of judicial offices can take various paths, encompassing the recruitment of personnel with cross-functional roles and/or addressing the numerous vacant positions within administrative and judicial personnel.

From this perspective, the overall view obtained from our analysis suggests the usefulness of monitoring some indicators focused on resource usage from a financial viewpoint. In this respect, it could be fruitful developing indicators that combine data on the main expenses with data on operational outputs (e.g. number of trials defined) obtained by employing those resources, thus going beyond the ratios developed relying on purely operational and organisational data typically employed as a metric for assessing offices' efficiency.

In this area, opportunities for fruitful cooperation between academia and the judiciary might be consolidated, a dynamic that has also been strengthened by research projects linked to PNRR initiatives. Such collaboration could provide valuable tools to the judicial system, which has predominantly relied on external entities for the preparation of social reports so far, and could also encourage research in this domain by management and accounting scholars.

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