

BRUNETTA’S REFORM SWAN SONG? AN ASSESSMENT OF ITS SUCCESS IN LOCAL GOVERNMENTS THROUGH THE ANALYSIS OF ITS TOOLS

Michele Bigoni, PhD
Enrico Deidda Gagliardo, Prof.

Department of Economics and Management, University of Ferrara, Italy

Abstract

The work aims at assessing the success of Brunetta’s reform (Legislative Decree n. 150/2009), a far-reaching reform that aimed at improving both organizational and individual performance in Italian public administration through a specific planning and control process (the performance cycle) and most of all through two new tools, Performance Plan and Performance Report. The success of the reform is assessed, with particular emphasis on local governments, analyzing the diffusion and use of these new tools. The study has been conducted using a deductive-inductive methodology. Thus, after a study of managerial reforms in Italy and performance measurement literature, a possible model (PerformEL Model) local governments could follow to draw up Performance Plan and Report as effective tools for performance measurement has been designed (deductive phase). Performance Plans 2011-2013 and Performance Report 2011 downloaded from Italian big sized municipalities’ websites have been analyzed in the light of PerformEL Model, to assess the diffusion of the documents and their coherence with legal requirements and suggestions from literature (inductive phase). Data arising from the empirical analysis have been studied to evaluate the diffusion and the effectiveness of big sized municipalities’ Performance Plans and Reports as performance measurement tools and thus to assess the success of the reform (feedback phase). The study shows a scarce diffusion of the documents; they are mostly drew up because of their compulsoriness or to gain legitimization. The results testify the failure of Brunetta’s reform, at least with regard to local governments.

Keywords: Performance Measurement, Performance Plan and Performance Report, Public Sector Planning and Control, Local Government, Managerial Reform

Introduction¹⁹

Starting from Anglo-Saxon countries, but recently also in southern Europe, many managerial reforms have been passed with the common aim to improve public sector performance, reducing the cost of services and increasing their quality at the same time. Such an ambitious purpose requires the design and implementation of planning and control systems, through which public administration can promote a better collection and use of financial resources to create value for its stakeholders (Deidda Gagliardo, 2002). Italy is not an exception, as from the end of the XX century many laws were passed to promote the use of planning and control systems in public administration, especially in local governments.

The present work focuses on one of those reforms: Legislative Decree n. 150/2009, the so-called Brunetta's reform (by the name of the Minister of fourth Berlusconi's government who promoted it, Renato Brunetta), whose aim was to be a real turning point in public performance improvement. The goal of the study is to assess the success of the reform in achieving better performances in public administration, with particular emphasis on local governments, through the use of a specific planning and control process (the performance cycle) and most of all through two new tools: the Performance Plan and the Performance Report. If these documents are widespread in Italian local governments and they are actually used as performance tools, the reform would be regarded as successful. On the contrary, a scarce diffusion of the documents or their misuse would testify the failure of the reform.

The goal has been pursued through a deductive-inductive methodology (Ferraris Franceschi, 1998), which informs much of Italian research. Thus, in the deductive phase, managerial reforms in Italy have been analyzed, with particular emphasis for Brunetta's reform and its tools, along with the suggestions of performance measurement literature, in order to identify a possible model (PerformEL Model) local governments could follow to draw up Performance Plan and Report. The Model depicts the ideal *structure, form and content*²⁰ the latter must have to be effective tools for performance measurement. In the inductive phase, Performance Plans 2011-2013 and Performance Report 2011 downloaded from Italian big sized municipalities' websites²¹ have been analyzed in the light of PerformEL

¹⁹ While the work has been a joint effort of the authors, Author 2 wrote "Introduction", "Frameworks informing managerial reforms: New Public Management and Public Governance" and "Conclusion", while Author 1 has written the other sections.

²⁰ *Structure, form and content* are the key elements to evaluate the effectiveness of a planning/control document (Caramiello, 1994).

²¹ Uploading Performance Plan and Performance Report to the administration's website was made compulsory by Legislative Decree n. 150/2009.

Model. This to assess the diffusion of the documents and their coherence with legal requirements and suggestions from literature, and thus their effectiveness as performance measurement tools. Big sized municipalities were chosen because they should be more familiar with performance measurement tools in that they have large amounts of resources to manage and already use other similar documents, such as the Piano Esecutivo di Gestione (Executive Plan). In the feedback phase data arising from the empirical analysis have been studied to evaluate the diffusion and effectiveness of big sized municipalities' Performance Plans and Reports and thus to assess the success of the reform.

The paper is organized as follows: after presenting the theoretical frameworks informing managerial reforms in western countries, Italian ones are analyzed. Performance measurement literature is then studied to understand the main features effective Performance Plans and Performance Reports should have, outlining the PerformEL Model. In the following sections, the results of the empirical analysis are presented and then discussed. The article ends with some concluding remarks.

Frameworks informing managerial reforms: New Public Management and Public Governance

Since the late 80's public sector managerial reforms have been a major trend in most of western countries (Pollit and Bouckaert, 2000), aiming at fostering the so-called 3 Es, efficacy, effectiveness and economy (Modell, 2004), thus promoting high quality services and a better use of public resources at the same time, along with greater accountability (Pollanen, 2005). These reforms fostered substantial changes in the practice of public management in industrial societies (Head, 2010) and most of them have been informed by the principles of New Public Management (NPM, Hood, 1991, 1995; Osborne and Gaebler 1992; Lynn, 2001). NPM has as its main constituents the use of a market-based approach in public service delivery, promoting cooperation (public-private partnerships) or even competition with private firms (Badia, 2012), thus reducing State intervention in national economy (Barlow and Röber, 1996), decentralization to link policy making and specific territorial needs (Giovanelli, 2000) and sharp demarcation between political bodies and civil servants' duties (Borgonovi, 2000). Moreover, NPM opened to the use of private sector tools in the public domain, such as contracts as key governance mechanism (Osborne, 1999); it also focused the attention of public officials and employees on the importance of planning and control (Jones and Thompson, 1997; Pitts and Fernandez, 2009; Padovani, Yetano and Orelli, 2010) and accountability for results (Mussari and Ruggiero, 2010). NPM, especially in northern countries, certainly had the merit of promoting change in public

administration, with ongoing attention on citizen's needs, along with the need for public entities (and also single officials or employees) to be accountable for services quality and use of resources.

Nevertheless, many criticisms rose about NPM, questioning the actual implementation of its constituents beyond rhetoric (Bouckaert and Peters, 2002) and its suitability to foster effective change in public administration. Thus, NPM's has been criticized for its focus on business efficiency and use of private sector tools (Osborne, 2006), ignoring many peculiar features of the public sector (Meneguzzo, 1997), where the need for granting universal services is often conflicting with boosting efficiency and many private-oriented tools fail to represent the complex public reality. Moreover, the excessive confidence in promoting homogeneous solutions in different contexts (Olson, Humphrey and Guthrie, 2001) as well as its focus on single entities in a plural world (Garlatti, 2005; Osborne, 2006) has been questioned. Considering the constantly evolving environment (Poddighe, 2001) in which public administrations operate, many scholars contended with NPM's intra-organizational focus and hierarchical approach to policy making and underlined the importance of creating networks involving public, private and non-profit entities. Thus, "pluralism" and "governance" of inter-organizational relationships become the key words of Public Governance (PG, Kooiman, 1993; Rhodes, 1997; Osborne, 2006) paradigm, linked to a new vision of the State, which can be regarded as being both plural, with different actors which can contribute to public service delivery, and pluralist, being characterized by many processes which inform the policy making (Osborne 2006, 384). PG's focus is no more just on service inputs and output, and thus on efficiency, but rather on service processes and outcomes, while negotiation and relationship-building replace authority in finding solutions to complex problems (Head, 2010) which public administration alone could not solve. The governance of the network, where public administration must have a leading role, requires careful planning of strategic and operational goals it has to attain, and a deep analysis of actual results to assess the achieved level of effectiveness and efficiency and understand the contribution of every member (Deidda Gagliardo, 2007).

As it has been said, both NPM and PG, notwithstanding different foci and visions of public administration, underline the importance of planning and control in order to achieve their goals. It comes as no surprise that managerial reforms based on these paradigms share the attention for the process of planning and control and its tools.

Managerial reforms in Italy

The focus on planning and control tools has been an important feature of Italian reforms, especially in municipalities: they have been engaged in a

reform process which started in the 90's and reached a first fundamental systematization with Legislative Decree n. 267/2000. It outlines, even if in a rather fragmentary way, the functioning of planning and control systems in local governments. Political bodies have a policymaking role, whereas administrative functions are assigned to civil servants. This is achieved through a complex web of heterogeneous tools, whose contents are not always fully disclosed by the law and sometimes overlap. Thus, the Linee Programmatiche di Mandato (Programmatic Lines) and the Piano Generale di Sviluppo (Development Plan) should sketch the mission of the major in a five-years perspective (even if the law does not explain how), while the Relazione Previsionale Programmatica (Programmatic Plan) has to outline strategic plans for next three years, with expected income and expenses expressed by the Bilancio Preventivo Pluriennale (Pluriennial Commitment-Based Budget). Short-term provisional documents are well described by the law, especially the Bilancio Preventivo Annuale (Annual Commitment-Based Budget) which points out expected income and expenses for next year, providing financial resources for everyday affairs but also for reaching specific improvement goals, which are outlined by the Piano Esecutivo di Gestione (Executive Plan) and the Piano Dettagliato degli Obiettivi (Objectives Plan) and should be consistent with long-term strategic plans; these documents also further detail provisions of the Annual Commitment-Based Budget to assign financial resources to all areas of the municipal organization.

Legislative Decree n. 267/2000 does not make accruals accounting compulsory for municipalities, as the only requirement is to draw up a balance sheet and a profit and loss statement translating income and expenses into earnings and costs and into assets and liabilities through a specific tool called Prospetto di Conciliazione (Reconciliation Statement). Thus, Italian municipalities still rely on a budgetary commitment-based accounting system for registering economic facts during the year.

Control system is built around four kinds of controls, which Legislative Decree n. 267/2000 borrowed from Legislative Decree n. 286/1999 (which has been issued for Ministries) and extended to local government:

- compliance with law and accounting standards of administration acts and accounting documents;
- management control, through which the level of efficiency and effectiveness in the short term has to be assessed;
- strategic control, which seeks to verify if long-term plans are carried out successfully;
- individual performance evaluation, through which officials' ability to achieve desired goals is assessed. It is performed by an

external unit called Nucleo di Valutazione (Evaluation Unit) appointed by the Major.

Local governments enjoy high levels of freedom in designing their control system, which can be created according to their dimensions and needs. Similarly there are just two compulsory control tools, the year-end statement, which is made up of four documents, recording income and expenses (Conto del Bilancio), assets and liabilities (Conto del Patrimonio), profit and losses (Conto Economico), along with previously mentioned Reconciliation Statement (Prospetto di Conciliazione), and the report recording the results of management control (Referto del Controllo di Gestione).

The planning and control architecture designed by Legislative Decree n. 267/2000 has been integrated by Legislative Decree n. 150/2009 (Brunetta's reform), whose aim was to achieve greater levels of public performance and accountability, tackle ongoing poor service quality and waste of money and creating a common planning and control system for the whole Italian public administration (the "performance system"). The reform, which has been presented as a real turning point in public administration, is based on the key concepts of organizational and individual performance (Monteduro, 2010), which have to be planned, measured, managed, controlled and evaluated according to a specific process depicted by the law (the "cycle of performance"), borrowed from international best practices and public performance management and measurement literature. Legislative Decree 150/2009 creates a central body called Commissione Indipendente per la Valutazione, la Trasparenza e l'Integrità nella Pubblica Amministrazione (CIVIT, Independent Board for Public Administration Evaluation, Accountability and Integrity) for issuing specific guidelines for reform implementation and assessing the functioning of performance systems of public entities involved. With regard to municipalities, CIVIT acts in accordance with the Associazione Nazionale Comuni Italiani (ANCI, National Association of Italian Municipalities). The efficiency of every administration's performance system is also checked by the Organismo Indipendente di Valutazione (Independent Unit for Performance Evaluation), which has to be appointed by each public entity and is in charge of coordinating all internal controls and evaluating individual performance; its appointment in municipalities is facultative, but if present it replaces old Evaluation Unit.

Two new tools, the Performance Plan and the Performance Report, are the cornerstones of the performance systems; the former depicts long-term (three years) strategic objectives and their short-term (one year) specification, along with the available resources for their achievement, both from an organizational and individual perspective. The latter compares actual

performance with organizational and individual goals. CIVIT issued specific guidelines to design the *structure* and *content* of these documents, while nothing has been said about their *form*. Guideline n. 112/2010 depicts Performance Plan's *structure*, which is made up of eight sections. Considering the *content* of the tool, after the introduction, which has to show the goals of the documents, there is relevant information for stakeholder on the municipality, the services it delivers for its citizen and local economy, followed by the "identity" of the local government, with particular emphasis for the Major's mission and the "performance tree", which is a depiction of the links between the output of different planning and programming stages (from the mission to short-term operational goals). The fourth section highlights internal and external context, while sections five and six represent the heart of the document, presenting organizational and individual strategic long-term goals and their operational short-term translation, along with specific performance indicators for their measurement. Section seven has to describe the process which was followed to draw up the document, his links with other planning and programming tools and the action for improving it in the future, while the last one can be used to attach more detailed data.

The Associazione Nazionale Comuni Italiani (ANCI, Italian Municipalities' National Association) issued its own guidelines, trying to contextualize (and minimize the effects of) this new tool to municipalities. Thus, ANCI suggests to use the short-term Executive Plan (Piano Esecutivo di Gestione), enriching it with long-term strategic goals (ANCI 1), or the three-years Programmatic Plan (Relazione Previsionale Programmatica), completed with operational goals for next year (ANCI 2) as a Performance Plan. Lastly, ANCI leaves the possibility to draw up the document following CIVIT's guideline (ANCI 3).

Structure and *content* of the Performance Report have been designed by CIVIT with guideline n. 5/2012. After the introduction, relevant information for stakeholders presented in the Performance Plan is updated and the most important goals achieved (or which have not been achieved yet) summarized. The third section analytically describes strategic and operational targets achieved, both from an organizational and individual perspective, while the following section gives information on the use of financial resources. The fifth section highlight municipal policies for achieving gender equality. The process followed to draw up the document along with strong points and weaknesses of the cycle of performance management is presented in the last section.

It is worth noting that no guidelines have been issued by ANCI regarding the Performance Report.

Legislative Decree n. 150/2009 is not the last reform involving Italian municipalities' planning and control systems. In fact, Legislative Decree n.

118/2011 as it has been modified by Law Decree n. 102/2013 has been issued to reinforce local governments' accounting systems. Thus, accruals accounting is going to become compulsory for Italian municipalities in 2015, along with a reform of the traditional budgetary commitment-based system, after a three years experimentation. Accounting system reform, notwithstanding some criticism in literature (Christiaens, 1999; Connolly and Hyndman, 2006; Christiaens and Rommel, 2008), aims at introducing several advantages, such as emphasis on cost control and efficiency, better definition of tariffs, greater attention on assets and liabilities, informed make or buy decisions (Evans, 1995; Funnell and Cooper, 1998; Anessi Pessina and Steccolini 2007); it can be regarded as another attempt to foster public performance improvement in a New Public Management fashion. A recent accounting standard, issued in September 2013 and linked to the Decree, aims to reforming local governments' planning documents, introducing the Documento Unico di Programmazione (Unique Planning Document), which substitutes the Programmatic Plan. It has a strategic section outlining strategic goals for a five-years period, and an operational one, specifying objectives to be achieved in the following year. The operational section has to be in turn detailed in the Executive Plan.

Law Decree n. 95/2012, a far reaching reform which sought to reduce the expenses of Italian public administration, affects municipalities' programming and control tools in that it details criteria for individual performance evaluation. Thus, top officials' performance must be evaluated considering the achievement of specific goals, the contribution to the overall performance of the municipality, their organizational behavior and ability in differentiating their employees' performance. The latter has to be evaluated with regard to the achievement of individual and group targets, the contribution to their unit's organizational performance and their organizational behavior.

Law Decree n. 174/2012 has heavily modified Legislative Decree n. 267/2000, especially with regard to internal controls. First, individual performance evaluation quits Legislative Decree n. 267/2000 and ends to be regulated just by Legislative Decree n. 150/2009 and Law Decree n. 95/2012. Second, new internal controls have been issued and extant ones have been reinforced. Thus, today Italian municipalities have several kinds of control:

- compliance with law and accounting standards of administration acts and accounting documents has been deepened after several scandals caused by misuse of financial resources by politicians or civil servants;

- equilibrium between income and expenses and cash inflows and outflows. This control was reinforced in order to secure the compliance with EU requirements;
- management control, through which the level of efficiency and effectiveness in the short term has to be assessed;
- strategic control, which has been re-launched and whose aim is to check the fulfillment of strategic plans, through the use of specific reports with multidimensional indicators, and to correct them;
- control of service quality, with particular emphasis on customer satisfaction analysis;
- control of firms and other entities controlled by the municipality.

Law Decree n. 174/2012 affects also planning and control tools. Thus, it imposes the integration between Executive Plan, Objectives Plan and Performance Plan, with problems arising from their different timeframe (one year for the formers, three for the latter), especially from 2015 when this new document should be integrated with the Unique Planning Document. Moreover, it makes compulsory to send the Supreme Court of Accounts a detailed report on the functioning of internal controls, so the Court can assess if the new system has been regularly implemented. Lastly, it imposes to draw up a Consolidated Financial Statement which involves the municipality and its controlled entities.

Lastly, Law Decree n. 101/2012 shifted the authority to issue guidelines on public performance management and evaluation from CIVIT (which still remains in charge of fostering accountability and tackling corruption) to the Agenzia per la Rappresentanza Negoziabile delle Pubbliche Amministrazioni (Agency for Public Administrations' Contractual Representation), which can be regarded as being civil servants' trade union.

The Performance Plan and Performance Report as performance measurement tools: the PerformEL Model

Provisions of Legislative Decree n. 150/2009 on Performance Plan and Performance Report have been deepened by CIVIT and ANCI's guidelines, both offering frameworks for drawing up the documents. CIVIT's guidelines are surely more complete but also rather problematic to follow for local governments, as they have been primarily issued for Ministries, while ANCI's ones are too simplistic. Thus, in order to assess if local governments truly embraced the principles of the reform one should understand if the new documents can be considered real performance measurement tools. To do so, it is important to refer to the performance measurement literature in order to outline the main requirements an effective tool should meet. A performance measurement tool should be evaluated

following three main parameters (Caramiello, 1994): *structure*, *form* and *content*.

Structure should emphasize the sequential stages of planning and control. Thus, Performance Plan should be based on a “performance tree” which starts from the Major’s mission and then defines strategic goals that in turn are detailed in short-term objectives (Tuck and Zaleski, 1996; Pavan and Reginato, 2004). Sequential planning reinforces subsequent control, with Performance Report highlighting the actual achievement of desired operational objectives, pointing out deviations which could explain suboptimal results in pursuing strategic goals and thus the need to revise planning (Bigoni, 2013).

The *form* of a performance measurement tool should serve the function of easing the reader in understanding the document’s content. Thus, it should be made clear and usable by potential stakeholders through an understandable language and charts (Pozzoli, 2001); moreover, data should be set in a way that enables different stakeholders to easily find specific information they need to make decisions (Andrews, Boyne and Walker, 2006).

Content is the cornerstone of a performance measurement document, which should provide essential data for planning desired performance and to highlight results. Thus, it should be based on three key elements: goals, indicators and targets. Goals, which can be strategic or operational, must be formulated in a clear and terse way, in order to avoid ambiguity (Pollanen, 2005); they do not have to be too numerous (Boyne and Gould-Williams, 2003) and priorities must be set (Drucker, 1975) to focus attention on goals which have a deeper impact on citizens’ life. They should be measurable, in order to be controllable (Kaplan and Norton, 1992) while responsibilities for their achievement should be assigned (Ammons, 2001) and linked to the remunerative system (Mussari and Ruggiero, 2010; Spano and Asquer, 2011) to secure managerial commitment and reinforce motivation. Another important feature would be the definition of the links between different goals assigned to different managers/offices or the contribution of each one in case of shared objectives to facilitate coordination (Mussari, 2011). Every goal should be measured by indicators, which should be multidimensional (Pollit, 1986; Ballantine, Brignall and Modell, 1998) to avoid the focus on efficiency which reduces the tension on other dimensions like effectiveness and economy. It is important to chose more than one indicator, to have a more reliable picture of the result achieved (Ostrom, 1973) and to avoid its manipulation (Ammons, 2001), but at the same time using too many measures could be counterproductive because it could overload managers and stakeholders with too much information, so the focus on priorities could be lost (Hood, 2007). Thus, a good set of measures is both comprehensive

and nonredundant, but also focused on controllable facets of performance, in order to make people fully accountable for their results, timely and sensitive to data collection costs (Ammons, 2001), with raw measures to be preferred when the production of more sophisticated information would require too much time or money. Targets are intended as the desired values for chosen indicators: they must be set carefully. They should be achievable, not too simplistic but rather challenging (Locke *et. al.*, 1981; Austin and Klein, 1996) to promote commitment, increase employees and managers' self-esteem and make them feel useful for the organization (Mento, Klein and Locke, 1992), this further reinforcing their enthusiasm. In order to promote commitment and reinforce the tension towards results, it is also important to set deadlines for target achievement (Fried and Slowick, 2004). Lastly, identifying benchmarks would serve the purpose of stimulating ongoing improvement (Sargiacomo, 2000) towards performance excellence.

The PerformEL model (Deidda Gagliardo and Bigoni, 2012; Bigoni, 2013), which could be a useful framework to follow for drawing up Performance Plan and Report as effective performance measurement tools, is designed for both abiding by legal requirements and taking advantage of the suggestions coming from the doctrine (Fig. 1 and 2).

Its *structure* is based on three sections (introduction, planning/control section, closing section) and have an easy to read *form*, with an understandable language, the use of colors and charts and the same template for presenting data. Moreover, it would be published both in paper and digital format (downloadable from the local government's website) and would organize data to easily suit the needs of different stakeholders, enabling them to easily find information they are interested in. It should not be prolix or too concise, but it should find equilibrium between these two extreme points.

Considering the *content* of the documents, Performance Plan would be opened by an introduction in which information on its the aims and the main feature of the territory and the organization are presented. Moreover, the section contains the Major's mission and the "performance tree", along with a SWOT analysis to contextualize the local government's planned performance. Performance Report should update data previously presented and synthetize the main results achieved (or not) in the last year.

Figure 1 – Performance Plan according to PerformEL Model

<p>1. STRUCTURE:</p> <p>1.1. Introduction:</p> <p>1.1.1. Presentation and table of contents</p> <p>1.1.2. Information for citizen and stakeholders</p> <p>1.1.3. Municipality’s identity</p> <p>1.1.4. SWOT analysis</p> <p>1.2. Planning section:</p> <p>1.2.1. Quinquennial strategic planning: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>1.2.2. Triennial strategic planning: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>1.2.3. Annual operational programming: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>1.2.4. Infra-annual operational programming: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>1.3. Closing section:</p> <p>1.3.1. Process and actions for future improvements</p>
<p>2. FORM:</p> <p>2.1. Compromise between synthesis and analysis:</p> <p>2.1.1. <i>Presence of a synthesis of extant data and specific section for details</i></p> <p>2.2. Clearness:</p> <p>2.2.1. <i>Understandable language; Schematism; Use of charts and colors; Presence of a glossary.</i></p> <p>2.3. Accessibility:</p> <p>2.3.1. <i>Possibility to read the document in the light of the “performance tree”; Easy to surf format.</i></p> <p>2.4. Transparency:</p> <p>2.4.1. <i>Presence of the document on the municipality’s website; Presence of specific data for different categories of stakeholders.</i></p> <p>2.5. Symmetry:</p> <p>2.5.1. <i>Use of the same pattern to present all the goals</i></p>
<p>3. CONTENT:</p> <p>3.1. Introduction:</p> <p>3.1.1. Presentation and table of contents: <i>Opening letter by the Major; Table of contents; Aims of the document; Methodology and Performance Tree; Asseveration.</i></p> <p>3.1.2. Information for citizen and stakeholders: <i>Who we are; What we do; How we work.</i></p> <p>3.1.3. Municipality’s identity: <i>Major’s Mission and Values; Brief description of the administration (number of citizen, main services delivered, number of employees...)</i></p> <p>3.1.4. SWOT analysis: <i>strengths and weaknesses internal to the organization; opportunities and threats presented by the environment external to the organization.</i></p> <p>3.2. Planning section:</p> <p>3.2.1. Quinquennial strategic planning</p> <p>3.2.2. Triennial strategic planning</p> <p>3.2.3. Annual operational programming</p> <p>3.2.4. Infra-annual operational programming</p> <ul style="list-style-type: none"> • <i>ORGANIZATIONAL PERFORMANCE: ORGANIZATION: Individual responsibilities (politicians and civil servants); Organizational responsibilities. PLANNING LEVELS: Goals: Denomination; Description; Links with other planning levels; Priorities; Shared/Non shared goal; Deadlines; Stakeholders; Indicators: Description; Typology (outcome, output, input); Formula; Past results, benchmark; Target, Desired variation of the target from past results; Desired variation of the target from benchmark; Weight. RESOURCES: Human resources; Assets; Financial resources.</i> • <i>INDIVIDUAL PERFORMANCE: Manager’s goals: Contribution to organizational performance; Organizational behavior.</i> <p>3.3. Closing section:</p> <p>3.3.1. Process and actions for future improvements: <i>Description of the process followed to draw up the document; Coherence with budget; Actions for future improvements</i></p>

Performance Plan’s planning section contains all the levels of the “performance tree”, starting from the quinquennial mission of the Major, to

detail it in triennial plans and in annual objectives, which in turn must be specified in short-term actions; the links between the levels should be clarified. Missions, plans, objectives and actions should be measured with indicators and targets and the responsibilities for their achievement assigned to organizational units and managers or employees, along with the task to be performed in case of shared goals. Deadlines should be also set.

Figure 2 – Performance Report according to PerformEL Model

<p>4. STRUCTURE:</p> <p>4.1. Introduction:</p> <p>4.1.1. Presentation and table of contents</p> <p>4.1.2. Information for citizen and stakeholders</p> <p>4.1.3. Municipality’s identity</p> <p>4.1.4. SWOT analysis</p> <p>4.2. Planning section:</p> <p>4.2.1. Quinquennial strategic control: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>4.2.2. Triennial strategic control: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>4.2.3. Annual management control: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>4.2.4. Infra-annual management control: <i>ORGANIZATIONAL AND INDIVIDUAL PERFORMANCE</i></p> <p>4.3. Closing section:</p> <p>4.3.1. Process, strengths and weaknesses of the Performance Report</p>
<p>5. FORM:</p> <p>5.1. Compromise between synthesis and analysis:</p> <p>5.1.1. <i>Presence of a synthesis of extant data and specific section for details</i></p> <p>5.2. Clearness:</p> <p>5.2.1. <i>Understandable language; Schematism; Use of charts and colors; Presence of a glossary.</i></p> <p>5.3. Accessibility:</p> <p>5.3.1. <i>Possibility to read the document in the light of the “performance tree”; Easy to surf format.</i></p> <p>5.4. Transparency:</p> <p>5.4.1. <i>Presence of the document on the municipality’s website; Presence of specific data for different categories of stakeholders.</i></p> <p>5.5. Symmetry:</p> <p>5.5.1. <i>Use of the same pattern to present all the goals</i></p>
<p>6. CONTENT:</p> <p>6.1. Introduction:</p> <p>6.1.1. Presentation and table of contents: <i>Opening letter by the Major; Table of contents; Aims of the document; Methodology and Performance Tree, OIV’s asseveration</i></p> <p>6.1.2. Information for citizen and stakeholders: <i>Synthesis of actual results.</i></p> <p>6.1.3. Municipality’s identity: <i>Updated Major’s Mission and Values; Brief description of the administration (number of citizen, main services delivered, number of employees...)</i></p> <p>6.1.4. SWOT analysis: <i>Updated strengths and weaknesses internal to the organization; opportunities and threats presented by the environment external to the organization.</i></p> <p>6.2. Control section:</p> <p>6.2.1. Quinquennial strategic control</p> <p>6.2.2. Triennial strategic control</p> <p>6.2.3. Annual management control</p> <p>6.2.4. Infra-annual management control</p> <p>• <i>ORGANIZATIONAL PERFORMANCE: ORGANIZATION: Individual responsibilities (politicians and civil servants); Organizational responsibilities. PLANNING LEVELS: Goals: Denomination; Description; Links with other planning levels; Priorities; Shared/Non shared goal; Deadlines, Respected/Non respected deadlines; Stakeholders; Indicators: Description; Typology (outcome, output, input); Formula; Past results, benchmark; Target; Result, Actual variation of the target from the result; Desired variation of the target from past results; Actual variation of the result from past results Desired variation of the target from benchmark; Desired variation of the result from benchmark Weight. RESOURCES: Human resources; Assets; Financial resources.</i></p>

• *INDIVIDUAL PERFORMANCE: Manager's results: Contribution to organizational performance; Organizational behavior.*

6.3. Closing section:

6.3.1. Process, strengths and weaknesses of the Performance Report: *Description of the process followed to draw up the document; Actions for future improvements*

Lastly, financial resources to achieve linked to every goal should be presented. Information on the different levels of the “performance tree” should be found in the documents the local government already draws up (e.g. plans in the Programmatic Plan, objectives in the Executive Plan), in order to reduce waste of resources: thus the Performance Plan could convey in a unitary document all information to guide managers and employees during the year (Bigoni, 2012). Performance Report should highlight actual results, the gap with desired operational goals, the contribution of managers and employees to the achievement of their objectives and those of their unit, and the progress made on strategic plans and missions. This should be done using the same indicators chosen at the beginning of the year. Incurred expenses for achieving goals should also be presented. Thus, Performance Report could become a tool for getting detailed information to assess the level of efficiency, effectiveness and economy achieved, both from an operational and strategic perspective, and to revise plans and programs for the following years.

The closing section of the documents should provide information on strengths and weaknesses of the performance cycle, along with actions for future improvements.

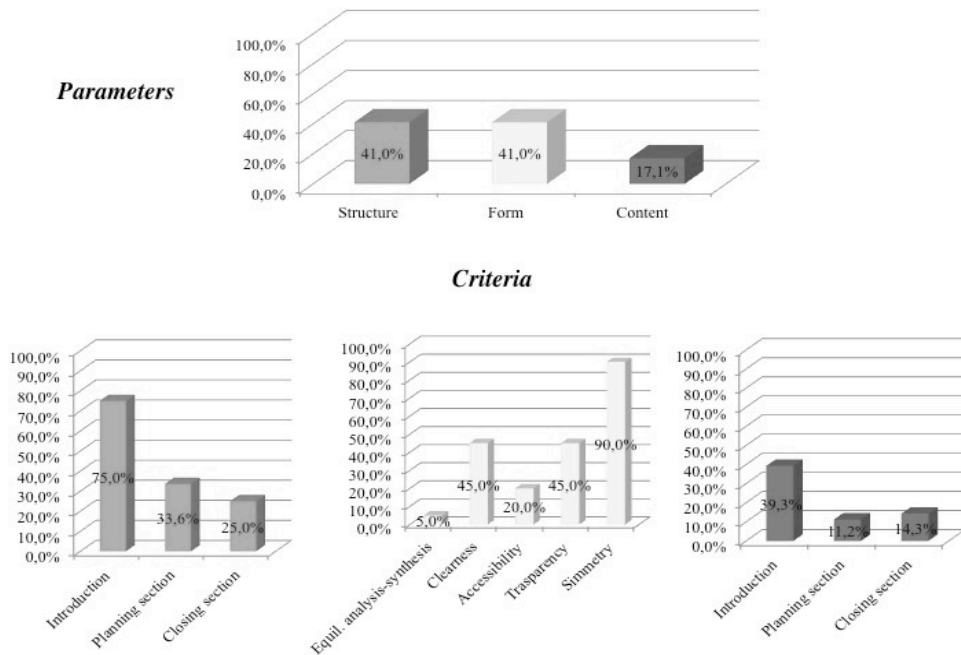
The actual implementation of Performance Plan and Performance Report

The study on the effectiveness of Performance Plan and Report as performance measurement tools has been carried out considering all the 149 big sized Italian municipalities. The documents found in their websites have been analyzed using an evaluation grid containing the constituents of the PerformEL Model. The grid was based, like PerformEL Model, on three parameters (*structure, form and content*) that in turn were formed by criteria (11 in all) and the latter by elements (29 in all); elements could have been divided into sub-elements (108 in all), which especially occurred in the *content* parameter in order to allow a deeper analysis of this key constituent. A weighting was assigned to every parameter (*structure* 20%, *form* 10%, *content* 70%), on the base of the importance of information for effective planning or control. The weighting was then split considering criteria, elements and sub-elements: for example, the sum of the weighting assigned to every criterion returns the value assigned to the parameter that contains them. Thanks to the grid, the compatibility with PerformEL Model of big

sized municipalities’ documents (and thus with the normative prescriptions and suggestions of the doctrine) has been assessed from both a quantitative (presence of every useful element for planning and control) and qualitative (importance of the element for effective planning and control) perspective.

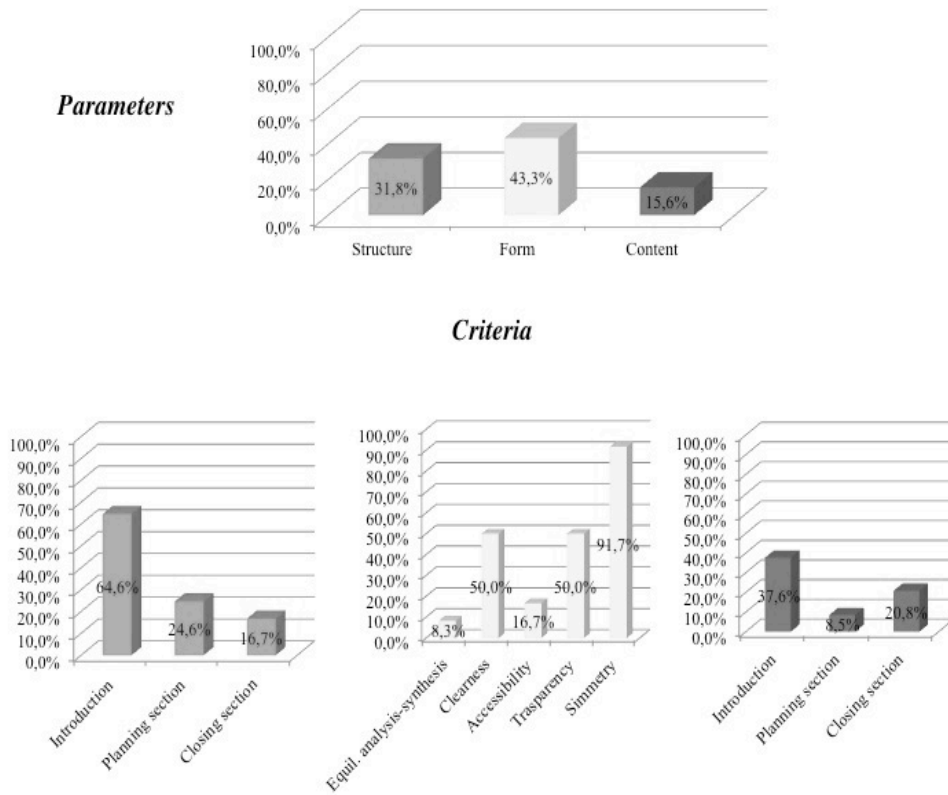
The analysis shows that just 26 out of 149 municipalities (17,4% of the population) drew up the Performance Plan; their compatibility with PerformEL Model is unsatisfactory, with a weighted average value of 24,3%. A deeper analysis of data shows that just 2 Performance Plans exceeded the 40% threshold, while the great majority (10 documents) is ranked between 10% and 20%. The weighted average depends more on the *content* parameter (12,0%) than on *structure* (8,2%) or *form* (4,1%). Nevertheless, these values could be misleading, as they are heavily influenced by parameters’ weight (which is much higher for *content*). In fact, through an analysis of the level of completeness of every parameter it is possible to note that *structure* and *form* contain 41% of relevant data, while *content* just 17,1%. Considering criteria of which parameters are made of (Fig. 3) the level of completeness of *structure* depends mostly on introduction (75,0%), while *form* is good with reference to the ability to present data with a common template (90,0%) and clearness (45,0%), while the equilibrium between analysis and synthesis is unsatisfactory (5,0%). Performance Plans show serious weaknesses in their most relevant *content*, as the planning section contains only 11,2% of relevant data, while the best sections is also the less important (introduction, 39,3%).

Figure 3 – Performance Plans’ level of completeness (parameters and criteria)



Performance Reports are even less widespread than Performance Plans. Just 12 municipalities out of the 26²² which drew up the Performance Plan uploaded Performance Report to their website. As noted for Performance Plans, Performance Reports are not fully compatible with PerformEL Model: they reach a weighted average value of 21,7%, with just 2 documents exceeding the 30% threshold. The average value mostly depends on *content* (10,9%), while *structure* (6,4%) and *form* (4,3%) seem less complete. Once again the information is misleading because of the system of weights: if one considers the criteria of each parameter (Fig. 4) *form* is the most complete (43,3%) thanks to the symmetry and clearness in setting data (91,7%), while the equilibrium between analysis and synthesis is still unsatisfactory (8,3%). Introduction confirms to be the best *structured* section (64,6%). *Content* is very incomplete, especially the control section (8,5%), which is surely the most important one.

Figure 4 – Performance Reports’ level of completeness (parameters and criteria)



²² The analysis has considered just the 26 municipalities which drew up the Performance Plan in order to understand if they had both the key documents of the performance cycle: without a Performance Plan the comparison between goals and results would be more difficult.

Discussion

The data shown in the previous section demonstrate that the principles of Brunetta's reform are far from being widespread in Italian big sized municipalities. In fact, just a few local governments drew up the key documents of the performance cycle, with the Performance Report even less adopted than the Performance Plan. This is a first important clue testifying the failure of Legislative Decree n. 150/2009 to promote substantial change in Italian public administration, in that Performance Plans for years 2011-2013 were drawn up when the government which proposed the reform was still in charge and the attention to the latter's principles was high. On the contrary, Performance Reports for the year 2011 were adopted under a different government, thus the tension towards the reform was decreasing: this demonstrates a formal acceptance of the reform with many municipalities afraid of sanctions and thus just aiming at abiding by the law rather than achieving greater efficiency and effectiveness through the use of new tools. It seems to be confirmed that in Italy, like other in other traditional bureaucracies, the main reason that drives the adoption of a new tool is its compulsoriness (Araujo and Branco, 2009).

The analysis of the documents reinforces the idea that Brunetta's reform failed to achieve change and become the real turning point Italian public administration was waiting for. Performance Plan's *structure* is acceptable only with regard to the introduction, where it presents almost all the sections suggested by PerformEL Model, while planning section lacks most of them. In particular, parts displaying the results of strategic planning are often missing, conveying the idea of documents focused on the short term. Lastly, Performance Plans often lack closing section, with no information given on how the document was drawn up and on future actions for its improvement.

The best results are probably those linked to document's *form*. Performance Plans are often rather easy to read, they answered the law's call to use an understandable language which makes easier for external stakeholders to interpret it, even if the use of charts is still limited. The results of the planning process are often presented using the same template. Nevertheless, The documents are not fully accessible by different stakeholders, as data are grouped following just organizational criteria, thus the objectives of every unit are displayed without re-grouping them on the base of their stakeholders. Moreover, Performance Plans do not have a proper equilibrium between analysis and synthesis, being too prolix or simplistic.

Content is surely the worse parameter, even if the most important. Introduction, even if it has often all the section suggested by the Model, has much information on the local government and its territory, while often lacks

the Major's mission and the "performance tree". The diffusion of data on the identity of the municipality is due to the fact that they have been taken from another document (the Programmatic Plan) for which they are already compulsory, and than "pasted" on the Performance Plan without any integration. The lack of information on the Major's mission is a serious weakness, as it reflects the unwillingness of the Major to tell his citizen his plans for the city (being afraid of accounting for them in the future), or even the absence of any clear long term plan. "Performance trees" are often absent or incomplete because of the aforementioned limits of strategic parts of the documents: this shows how the principles of the reform have been accepted just formally, without paying attention to sequential planning. SWOT analysis is often too simplistic to give a clear picture of threats and opportunities arising from the territory.

Planning section confirms some of the limits that have been previously mentioned. Quinquennial missions and triennial plans are often absent, with documents made up of incoherent short term objectives without any long term strategy. In just a few cases they are presented, but they are not measured through indicators and targets, so it will be impossible to precisely assess if they have been fulfilled. Operational objectives represent the core of big sized municipalities' Performance Plans; to every objective is often assigned an indicator and a target. This is probably linked to the diffusion of the Executive Plan, from which operational data are taken. Nevertheless, the links with strategic planning (where present) is at best uncertain, indicators are often simplistic and thus not challenging, and objectives are not clearly assigned to organizational units or managers/employees. Thus, the Plan loses one of its main function: to be a tool for performance evaluation. Another limit is the lack of shared goals, which conveys the idea of municipalities as an archipelago of separate units that do not cooperate. Objectives are split in actions just in 50% of the documents we analyzed: they are never measured through indicators and targets nor assigned to specific employees.

Closing section is often absent or inadequate, with no information on future improvements, conveying the idea of Performance Plan as an experience which will not be repeated.

Performance Reports inherit most of Performance Plans' limits. Once again, the introduction is well *structured*, even if information on the municipality and its territory are not updated but simply copied from the Performance Plan. A brief explanation of the main results achieved during the year is present just in a few Reports, even if it could be very useful the ease the reader, especially when the document is particularly prolix. As happened for Performance Plan, SWOT analysis is simplistic and often not updated. The structure of the control section is influenced by the limits

highlighted in Performance Plan's planning section: the focus is mainly on the short term. Closing section is often absent.

The *form* of Performance Reports is positively influenced by the use of the same template for reporting and clearness. In some cases it has been found a very useful use of colors to highlight if a result has been achieved or not. It comes as no surprise that Performance Reports as Performance Plans set data following organizational criteria and are often too prolix or too simplistic.

The *content* of the documents is extremely weak. Introduction is rich in data that can be found in other documents: unfortunately, they are not very useful for control purposes, regarding the main features of the municipality and its territory. More important information, such as the state of the art of the Major's mission is often missing, like the "performance tree".

Considering the control section, detailed data on strategic results (quinquennial and triennial) are almost absent or limited to some generic sentences without any reliable measurement. The focus of the document is on the short term, it is conceived mainly as a management control tool rather than a means to control the whole action of the municipality, with the same limits highlighted during the analysis of Performance Plans. Thus, indicators are too simplistic, links with strategy are uncertain, while responsibilities for results are not clearly assigned, the document is rather useless for performance evaluation. The results of actions are presented just in 4 Performance Reports, probably due to their huge number: reporting on every action is seen as a loss of time. Closing section, if presented, is often incomplete and the strengths and weaknesses of the document are not clearly stated.

The analysis of Performance Plans and Performance Reports clearly shows how these documents lack many of the features requested by the literature (and even by the law) to be considered effective performance measurement tools. Their shortcomings in *form* and *structure*, but most of all in their *content*, with an evident focus on short term and absence of reliable indicators and targets reveals the scarce attention paid to them by local governments. Brunetta's reform did not achieve the change it promoted, at least in local governments, as no remarkable breakthrough has been made in the latter's planning and control tools. Performance Plan and Performance Report's limits probably reflect limits of other documents traditionally used by local governments, such as the Programmatic Plan, which often does not provide any reliable information on local government's strategic plans, being rather vague instead, or the Executive Plan, in which the use of advanced indicators is limited. Probably local governments that adopted Performance Plan and Performance Report used them more as legitimization instruments

(for example, to pay monetary rewards for performance accomplishment²³, even if desired performance is just sketched), being more interested in their formal approval than in their actual content. It appears that local governments interpreted Brunetta's reform provisions according to their traditional pattern (Searing, 1991), legal framework and terminology (Panozzo, 2000), thus stressing the formal element: the documents have been drawn up mainly because of their compulsoriness rather than to improve performance. This assertion seems to be reinforced by the aforementioned scarce diffusion of Performance Plans and Reports, which could be due to the fact that local governments presume to already have other tools with the same features of the latter: this shows a superficial comprehension of their function and, broadly speaking, of the principles of the reform. The analysis confirms that the introduction of new tools, especially in traditional bureaucracies (Araujo and Branco, 2009), is a limited phenomenon (Pollit, 2000) which often fails to achieve the substantial change it promotes when imposed by higher levels of government (Callanan, 2010).

The future for Brunetta's reform within local government is even gloomier if possible. Along with the fall of the government that promoted it, the rise of other aforementioned reforms could definitively shift local governments' attention to different principles and problems. This is fully consistent with Italian political tradition, where political polarization often leads new incoming government to replace previous governments' reforms before they can have any effect (Kickert, 2011). In fact, Monti's government reformed municipalities' planning and control systems with Law Decree n. 174/2012 11 months after replacing Berlusconi's government, and thus less than 2 years after Legislative Decree n. 150/2009. The harmonization between Performance Plan, Objectives Plan and Executive Plan imposed by Law Decree n. 174/2012 will probably be interpreted as an absorption of the former by the latter (which is a tool that has been used by big sized local governments since 1995), notwithstanding the differences in their timeframe, reducing it to a short term operational document. Moreover, the introduction on the Unique Planning Document proposed by the new accounting standard connected to the implementation of Legislative Decree 118/2011 has the potential to further reduce the tension towards the Performance Plan, whose strategic role could be played by the new tool. Internal controls have been renewed by Law Decree 174/2012, which did not mention Performance Report: this document's function will probably remain uncertain in the new system, especially after the "fall" of the Performance Plan. Lastly, another clue of the decreasing attention for Brunetta's reform is the handover of the

²³ According to Legislative Decree n. 150/2009, no monetary rewards for performance accomplishment could be paid if the Performance Plan was not drawn up.

duty to supervise performance management and evaluation in local governments from CIVIT, an independent body, to ARAN, a trade union that probably will try to soften up legal requirements to favor its members.

Conclusion

Driven by the need to achieve greater levels of efficiency, effectiveness and economy, managerial reforms have been inspired in western countries by the principles of New Public Management and Public Governance, with a common focus on performance planning and control. In the Italian context, one of the most remarkable attempts to reform public administration was Legislative Decree n. 150/2009, which focuses on organizational and individual performance planning, measurement, management, control and evaluation. The work aimed at assessing the success of Brunetta's reform in Italian local governments, through an analysis of the most important planning and control tools it introduced, the Performance Plan and the Performance Report.

The study involved all the 149 Italian big sized municipalities, but only 26 Performance Plans and 12 Performance Reports have been found in municipalities' websites. These documents lack many of the legal requirements and suggestions of performance measurement literature that characterize PerformEL Model. The *structure* of the tools is acceptable only with regard to the introduction, while planning/control are unsatisfactory because of a clear focus on the short term. *Form* is probably the best parameter, in that Performance Plans and Reports are often rather easy to read and the results of the planning/control process are often presented using the same template. Nevertheless, documents group data following organizational criteria and do not re-group them on the base of their stakeholders and are often too prolix or simplistic. *Content* is the worst part of the documents, even if it is the most important one as well. Performance Plans and Reports often lack strategic information and are focused on the short term. The use of indicators and targets is also limited and the assignment of objectives to individuals is uncertain. Moreover, the documents do not present shared goals, thus they do not foster cooperation within the administration. The results of the study show that the reform failed to achieve the change it promoted, at least with regard to local governments. Many municipalities did not draw up the documents, especially the Performance Report which was approved when the government that passed the reform was no more in charge, because they wrongly thought they already have other documents with the same features of Performance Plan and Report: thus the principles of the reform and the function of the new tools were not fully understood by local governments. Municipalities that drew up the documents were driven by their

compulsoriness or aimed at gaining legitimization rather than at improving planning and control process. Lastly recent reforms have the potential to definitively shift local governments' attention to other problems.

The present work joins the debate on performance measurement offering an Italian perspective on the success of managerial reforms in western countries, highlighting weaknesses that have to be tackled to promote real change. Future research could stem from these weaknesses, aiming at assessing in detail the causes of reforms failure through a case study methodology that could allow the researcher to understand how to address them to improve performance planning and control system, thus to achieve greater levels of efficiency, effectiveness and economy.

References

- Ammons D. N., *Municipal benchmarks. Assessing local performance and establishing community standards*, Thousand Oaks: Sage, 2001.
- Andrews R., Boyne G., Walker R., Strategy content and organizational performance: an empirical analysis, *Public Administration Review*, vol. 66, n. 1, 2006: 52-63.
- Anessi Pessina E., Steccolini I., Effects of budgetary and accruals accounting coexistence: evidence from Italian local governments, *Financial Accountability and Management*, vol. 23, n. 2, 2007: 113-131.
- Araújo J. F. F. E. de, Branco J. F. A., Implementing performance based management in the traditional bureaucracy of Portugal, *Public Administration*, vol. 87, n. 3, 2009: 557-573.
- Austin J. T., Klein H. J., Work motivation and goal striving. in Murphy K. R. (ed.), *Individual differences and behavior in organizations*, San Francisco: Jossey-Bass, 1996: 209–257.
- Badia F., *Il sistema di controllo relazionale nelle reti di aziende pubbliche. Profili di misurazione, valutazione e rendicontazione dei risultati nell'ottica dell'accountability*, Milano: Giuffrè, 2012.
- Ballantine J. A., Brignall T. J., Modell S., Performance measurement and management in public health services: a comparison of UK and Swedish practice, *Management Accounting Research*, vol. 9, n. 1, 1998: 71-94.
- Barlow J., Röber M., Steering not rowing: co-ordination and control in the management of public services in Britain and Germany, *International Journal of Public Sector Management*, vol. 9, n. 5/6, 1996: 73 – 89.
- Bigoni M., *Programmazione e controllo dei gruppi pubblici locali. Dagli strumenti esistenti alle soluzioni innovative per la governance*, Milano: Giuffrè, 2012.
- Bigoni M., *Il performance measurement negli enti locali. Strumenti innovativi nella prospettiva economico-aziendale*, Milano: Giuffrè, 2013.

- Borgonovi E., *Principi e sistemi aziendali per le amministrazioni pubbliche*, Milano: Egea, 2000.
- Bouckaert G., Peters B. G., Performance measurement and management: the Achilles' heel in administrative modernization, *Public Performance and Management Review*, vol. 25, n. 4, 2002: 359-362.
- Boyne G., Gould-Williams J. Planning and performance in public organizations, *Public Management Review*, vol. 5, n. 1, 2003: 115-132.
- Callanan, M., Who designs local government performance measurement systems? *International Journal of Public Sector Performance Management*, vol. 1, n. 4, 2010: 346-359.
- Connoly C., Hyndman N., The actual implementation of accruals accounting. Caveats from a case within the UK public sector, *Accounting, Auditing and Accountability Journal*, vol. 19, n. 2, 2006: 272-290.
- Caramiello C., *Il bilancio di esercizio ieri e oggi. Brevi note per un confronto*, Milano: Giuffrè. 1994.
- Christiaens J., Financial accounting reform in Flemish municipalities: an empirical investigation, *Financial Accountability and Management*, vol. 15, n. 1, 1999: 21-40.
- Christiaens J., Rommel J., Accrual accounting reforms: only for businesslike (parts of) governments, *Financial Accountability and Management*, vol. 24, n. 1, 2008: 59-75.
- Deidda Gagliardo E., *La creazione del valore nell'ente locale. Il nuovo modello di governo economico*, Milano: Giuffrè, 2002.
- Deidda Gagliardo E., *Il sistema multidimensionale di programmazione a supporto della governance locale*, Milano: Giuffrè, 2007.
- Deidda Gagliardo E., Bigoni M., Il Piano della Performance nei comuni medi. La proposta di una nuova configurazione per superare l'inadeguatezza delle prime applicazioni, *Rirea*, n. 5 and 6, 2012: 228-242.
- Drucker P., *Management: tasks, responsibilities, practices*, New York: Harper & Row, 1975.
- Evans M., *Resource accounting and budgeting*, London: CIPFA, 1995.
- Ferraris Franceschi R., *Problemi attuali dell'economia aziendale in prospettiva metodologica*, Milano: Giuffrè, 1998.
- Fried Y., Slowick L. H., Enriching goal setting theory with time: an integrated approach, *Academy of Management Review*, vol. 29, n. 3, 2004: 404-422.
- Funnell W., Cooper K., *Public sector accounting and accountability in Australia*, Sydney: University of New South Wales Press, 1998.
- Garlatti A., *Scelte gestionali per i servizi pubblici locali. Criteri aziendali e quadro normativo*, Padova: Cedam, 2005.
- Giovanelli L., *Modelli contabili e di bilancio in uno Stato che cambia*, Milano: Giuffrè, 2000.

- Head B. W., Public management research: towards relevance, *Public Management Review*, vol. 12, n. 5, 2010: 571-585.
- Hood C., A public management for all seasons?, *Public Administration*, vol. 69, n.1, 1991: 3-19.
- Hood C., The New Public Management in the 1980s - variations on a theme, *Accounting Organizations and Society*, vol. 20, n. 2-3, 1995: 93-109.
- Hood C., Public management by numbers: why does it vary? Where has it come from? What are the gaps and the puzzles?, *Public Money and Management*, vol. 27, n. 2, 2007: 95-102.
- Jones L. L., Thompson F., The strategic implementation of the New Public Management, *Azienda Pubblica*, vol. 10, n. 6, 1997: 567-586.
- Kaplan R. S., Norton D. P., The Balanced Scorecard – Measures that drive performance, *Harvard Business Review*, January-February, 1992: 71-79.
- Kickert W., Distinctiveness of administrative reforms in Greece, Italy, Portugal and Spain. Common characteristics of context, administrations and reform, *Public Administration*, vol. 89, n. 3, 2011: 801-818.
- Kooiman J., *Modern governance. New government-society interactions*, London: Sage, 1993.
- Modell S., Performance measurement myths in the public sector: a research note, *Financial Accountability and Management*, vol. 20, n. 1., 2004: 39-55.
- Locke E. A.; Shaw K. N., Saari L. M., Latham G. P, Goal setting and task performance: 1969–1980, *Psychological Bulletin*, vol. 90, n. 1, 1981:125-152.
- Lynn L. E., The myth of the bureaucratic paradigm: what traditional public administration really stood for, *Public Administration Review*, vol. 61, n. 2, 2001: 144-160.
- Meneguzzo M., Ripensare la modernizzazione organizzativa e il New Public Management. L'esperienza italiana: innovazione dal basso e sviluppo della governance locale, *Azienda Pubblica*, vol. 10, n. 6, 1997: 587-606.
- Mento, A. J., Klein H. J., Locke E. A., Relationship of global level to valence and instrumentality, *Journal of Applied Psychology*, vol. 77, n. 4, 1992: 395–405.
- Monteduro F., Il ciclo di gestione delle performance. Hinna L., Valotti G. (eds), *Gestire e valutare le performance nella PA. Guida per una lettura manageriale del D.Lgs. 150/2009*, Rimini: Maggioli, 2010: 323-435.
- Mussari R., *Economia delle amministrazioni pubbliche*, Milano: McGraw-Hill, 2011.
- Mussari R., Ruggiero P., Public managers' performance evaluation systems and public value creation: behavioral and economic aspects, *International Journal of Public Administration*, vol. 33, n. 11, 2010: 541-548.

- Olson O., Humphrey C., Guthrie J., Caught in an evaluation trap: a dilemma for public service under NPFM, *The European Accounting Review*, vol. 10, n. 3, 2001: 505-522.
- Osborne D., Gaebler T., Reinventing government: how the entrepreneurial spirit is transforming the public sector, Penguin, New York, 1992.
- Osborne S. P., Public management in the new millennium, *Public Management Review*, vol. 1, n. 1, 1999: 1-4.
- Osborne S. P., The new public governance?, *Public Management Review*, vol. 8, n. 3, 2006: 377-387.
- Ostrom E., The need for multiple indicators in measuring the output of public agencies, *Policy Studies Journal*, vol. 2, n. 2, 1973: 85-92.
- Padovani E., Yetano A., Orelli R. L., Municipal performance measurement and management in practice: which factors matter?, *Public Administration Quarterly*, vol. 34, n. 4, 2010: 591-635.
- Panozzo, F., Management by decree. Paradoxes in the reform of the Italian public sector, *Scandinavian Journal of Management*, vol. 16, n. 4, 2000: 357-373.
- Pavan A., Reginato E., *Programmazione e controllo nello Stato e nelle altre amministrazioni pubbliche. Gestione per obiettivi e contabilità economica*, Milano: Giuffrè, 2004.
- Pitts D. W., Fernandez S., The state of public management research: an analysis of scope and methodology, *International Public Management Journal*, vol. 12., n. 4, 2009: 399-420.
- Poddighe F., *L'azienda nella fase istituzionale*, Pisa: Edizioni plus, second edition, 2001.
- Pollanen R. M., Performance measurement in municipalities. Empirical evidence in Canadian context, *International Journal of Public Sector Management*, vol. 18, n. 1, 2005: 4-24.
- Pollit C., Beyond the managerial model: the case for broadening performance assessment in government and public services, *Financial Accountability and Management*, vol. 2, n. 3, 1986: 155-170.
- Pollitt C., Bouckaert G., *Public management reform, a comparative analysis*, Oxford University Press, Oxford, 2000.
- Pozzoli S., *Il controllo direzionale negli enti locali. Dall'analisi dei costi alla balanced scorecard*, Milano: FrancoAngeli, 2001.
- Rhodes R. A. W., *Understanding governance, policy networks, governance, reflexivity, and accountability*, Buckingham: Open University Press, 1997.
- Sargiacomo M., *Il benchmarking nell'azienda Comune*, Torino: Giappichelli, 2000.
- Searing D.D., Roles, rules, and rationality in the new institutionalism', *American Political Science Review*, vol. 85, n. 4, 1991: 1239–1260.

Spano A., Asquer A., Performance review and assessment of public managers: some evidence from local governments in Italy, *International Journal of Public Administration*, vol. 34, n. 7, 2011: 461-472.

Tuck N., Zaleski G., Criteria for developing performance measurement systems in the public sector, *International Journal of Public Administration*, vol. 19, n. 11-12, 1996: 1945-1978.