

The multidimensionality of Public Value in the Integrated Plan of Activities and Organization (PIAO)

Abstract

The Italian government is undergoing a new wave of reforms, which are encouraged and incentivized by the National Recovery and Resilience Plan (NRRP) under the Next Generation EU program. One of the primary reforms introduced in the early stages of the NRRP is the Integrated Plan of Activities and Organization (PIAO). This new planning tool is designed to replace a list of function-specific planning documents introduced gradually through previous reforms over the last few decades. One of the most innovative and futuristic developments introduced by the PIAO is its aim to guide the government's administrative actions toward creating public value. This paper examines how public value is understood and how public administrations aim to maximize its maximization. The study uses a content analysis approach of the sections within the different regions of the Italian state that discuss the definition and methods of creating public value due to Nvivo 14 software.

The study analyzes the strategies adopted for creating public value through this analysis. Additionally, the study reveals similarities and differences in the definitions and perceptions of public value across the various Italian regions. Overall, the analysis will contribute to implementing new planning tools.

Keywords: PIAO, Integrated Plan of Activities and Organization, Public value, Integrated planning

Introduction

Over the last two decades, research on Public Value (PV) in Public Administration and Management has gained immense attention and now plays a crucial role in academic and managerial debates concerning the production of public services (Van Der Wal et al., 2015; Osborne et al., 2016; Alford et al., 2017), becoming an essential construct in the present research on public administration (Esposito & Ricci, 2015). Those studies examined how public value is created and achieved in the public sphere, focusing more broadly on its relationship to value creation and public values (Williams & Shearer 2011; Van der Wal et al., 2015). PV theory has emerged as a distinct paradigm from new public management

(NPM) and public governance (PG), redefining the role of public managers (Bryson et al., 2014; O'Flynn, 2007; Stoker, 2006). While traditional public administration prioritized efficiency and new public management focused on efficiency and effectiveness, the emerging approach pursues, debates, challenges, and evaluates values beyond these two (Bryson et al., 2015). Due to increased interest from various fields, the concept of PV (public value) has evolved into different interpretations. These include PV as an approach for public managers known as the "Strategic Triangle" (Moore, 1995), which is focused on actors as a means of contributing to the public sphere (Bennington, 2009) and, more recently, as an addition to societal outcomes (Alford & Yates, 2014; Hartley et al., 2017). Despite the numerous efforts to understand PV and its theories, the subject still needs to be clarified.

The current predicament could be attributed to the need for more thorough and meticulous empirical research that delves deeper into comprehending the PV phenomenon. Such research is necessary for progress towards gaining valuable insights, essential for developing new theories and fostering a better understanding of the subject matter (Guthrie et al., 2014; Hartley et al., 2017).

At the same time, there is an ongoing discussion about the importance of public services that are efficient, effective, and able to meet the diverse social needs of the population (Fosti et al., 2019). In order to effectively evaluate the value of an administration, it is essential to consider various factors that contribute to users' overall satisfaction with the service. These factors include the impact of the service on users' well-being and the extent to which it meets their specific social, health, or economic needs. By taking into account these important considerations, it becomes possible to assess the effectiveness of a given administration more accurately in meeting the needs of its users (Osborne et al., 2016).

Defining and redefining public value is dynamic and constructive, involving a continuous exchange of ideas and perspectives between politicians, government officials, and community members. This interaction occurs within a social and political context and helps shape the values and priorities that guide government decision-making and public policy. Through this ongoing dialogue, public value is constantly evolving and being refined to serve society's needs and aspirations better (Smith, 2004). Exploring the concept of value can aid public managers, government officials, and individuals involved in all areas to contemplate the type of society they aspire to create (Bozeman, 2007). By prioritizing public value, communities, service providers, and political leaders can gain valuable insights and perspectives to explore a broader range of questions and build on recent experiences. While the concept of public value can be complex and debated, embracing it enables governments and citizens to re-

examine government actions that are meaningful to them and move forward with new agendas that reflect their needs and aspirations. In essence, focusing on public value is a powerful way to foster greater collaboration, innovation, and engagement among stakeholders and to ensure that government actions are aligned with the needs and priorities of the public (Smith, 2004).

The recent COVID-19 pandemic has highlighted the significance of having reliable and trustworthy institutions and public services that are equipped with sufficient resources to address the needs of the people as the crisis rapidly evolved from a health emergency to an economic and social one (Gagliardo & Saporito, 2021).

As a result, the concept of Public Value is still under debate, which presents an opportunity for further exploration and refinement that could lead to a better understanding of its practical implications and enhance its application in the public field.

The Italian government has recently initiated a fresh wave of reforms to revive the economy and build a stronger future. Under the Next Generation EU program, the National Recovery and Resilience Plan (NRRP) has incentivized and supported these reforms. The NRRP aims to provide Italy with the financial resources to overcome the economic challenges posed by the COVID-19 pandemic and make strategic investments in various sectors to drive growth and sustainability.

The Plan is based on a vision advocated in various doctrines (Costantino, 2016; Marzano & Ciabatti, 2020; Siccardi, 2022) and by international organizations such as the Intergovernmental Working Group (IRG) of the United Nations and the Working Group on Bribery (WGB) of the OECD. According to this vision, simplifying regulatory and administrative processes is crucial to preventing corruption arising from the system's complexities.

One of the main reforms introduced in the early stages of the NRRP is the Integrated Plan of Activities and Organization (PIAO), Legislative Decree n. 80/2021. This Plan aims to simplify and improve resilience, as exemplified in itPlantle 'Urgent measures to strengthen the administrative capacity of public administrations functional to the implementation of the National Recovery and Resilience Plan (NRRP) and for the efficiency of justice'.

This new planning tool is designed to replace a list of function-specific planning documents introduced gradually through previous reforms over the last few decades. This single organizational document will last for three years and be updated annually. It incorporates the contents of various plans currently required for administrations. The aim is to repeal a series of regulations and combine multiple plans and fulfillments into one document. The instrument

aims to rationalize and simplify the numerous planning fulfilments provided by current legislation to be carried out by public administrations.

Therefore, the PIAO's aim is *"filling the structural strategy deficit typical of the plethora of planning instruments, trying to give an organic and integrated sense of direction"* (Saporito, 2022).

In particular, integration *"should be sought horizontally between organizational units accustomed to planning in silos and vertically between objectives of operational performance, risk management and organizational improvement and the strengthening of professional skills, directed towards creating public value"* (Deidda & Cepiku, 2023).

The PIAO has introduced a groundbreaking and futuristic approach to ensuring that the government's administrative actions are directed toward creating public value. This approach aims to enhance the public's benefits from the government's actions and decisions.

The great innovation for Italy brought about by the Integrated Plan is precisely its projection towards creating public value, and each section that constitutes it is oriented towards it becoming the ultimate goal of an administration.

With the PIAO, performance becomes the lever for creating public value, and the corruption prevention discipline is the lever for protecting it.

Therefore, an element of discontinuity with the past is highlighted for Italy: the need to *"direct change to public value"*, that is, to the concrete realization of objectives that improve the quality of life of citizens or users who are recipients of the activities of the Public Administration.

The novelty of the themes introduced, the Plan's focus on the theme of public value and the lack of Plan'scal research, and the limited number of accounting papers have led to the desire to investigate through the following paper analogies and differences in the interpretation of public value, as well as the conception of the same, in the various Italian regions within the PIAO. In this context, the work posed the following research question: How do Italian regions interpret public value by choosing to prioritize some goals over others to generate it, and what issues do they neglect in value creation?

2. The Integrated Plan of Activities and Organization (PIAO)

The Piao became operational on 1 July 2022. Ministerial Decree No. 132 of 30 June 2022, which defines the contents and model scheme of the Piao, was signed by the then Minister for the PA, Renato Brunetta, and the then Minister for the Economy, Daniele Franco. The decree,

with attached Guidelines for its compilation, officially came into force on 22 September 2022. Envisaged by the National Recovery and Resilience Plan (NRRP), the Integrated Activity and Organisation Plan, introduced by Article 6 of Legislative Decree 80/2021 and converted with amendments by Law 113/2021, can be defined as a single planning and governance document aimed at overcoming, absorbing, replacing and integrating the plurality of planning documents implemented during the reforms. Article 6 sets out the document's objectives to ensure the quality and transparency of administrative activity, improve the quality of services to citizens and businesses, proceed to the constant and progressive simplification and reengineering of processes, and also to the right of access.

The Plan must be adopted by 31 January each year by public administrations with more than 50 employees (a simplified procedure is envisaged for administrations with fewer than 50 employees), except schools of all levels and educational institutions, in compliance with sectoral regulations. The Plan is prepared exclusively in digital format. It must be published on the institutional website of the Department of Public Works of the Presidency of the Council of Ministers and the institutional website of each administration. Paragraph 2 defines the three-year duration and annual updating of the Plan.

The following purposes are then illustrated: the programmatic and strategic performance objectives in accordance with the guiding principles and criteria set forth in Article 106 of Legislative Decree no. 150; the human capital management and organisational development strategy, also through the use of agile work, and the annual and multi-year training objectives, aimed at achieving complete digital literacy, the development of technical knowledge and transversal and managerial skills, and the cultural enhancement and educational qualifications of staff related to the area of employment and career progression the tools and objectives for the recruitment of new resources and the enhancement of internal resources, envisaging, in addition to the ordinary forms of recruitment, the percentage of positions available within the limits set by law for staff career advancement, including between different areas, and the methods for enhancing, to this end, the professional experience gained and cultural growth; the tools and steps to achieve full transparency of the administrative activity and organisation as well as' to achieve anti-corruption objectives; the list of procedures to be simplified and reengineered each year, including through the use of technology and on the basis of consultation with users, as well as the planning of activities including the gradual measurement of the actual time taken to complete the procedures through automated tools the modalities and actions aimed at achieving full accessibility to administrations, physical and digital, by citizens over 65 and citizens with disabilities; and, finally, the modalities and

actions aimed at fully respecting gender equality, also with regard to the composition of competition examining boards.

The PIAO has to be interpreted as a planning tool mainly aimed at integrating and qualifying instruments and orienting them towards creating public value as a response to the values emerging from the analysis of the context and stakeholders (Gagliaro & Saporito, 2021).

At the strategic level, it is a recap of change' that will enable constant and accurate monitoring of the administrative transition process initiated with the NRRP.

It is a tool with a solid communicative value, through which the public body communicates to the community the objectives and actions through which public functions are exercised, and the results to be achieved concerning the public value must be satisfied.

Moreover, it integrates and qualifies the planning tools by orienting them toward the creation of Public Value (Gagliardo & Saporito, 2021) from the perspective of equitable well-being and sustainable development (Gherardi et al., 2021; Deidda Gagliardo, 2021).

Consequently, the Integrated Plan of Activities and Organization includes a specific section discussing Public Value, Performance, and Anti-Corruption.

The subsection Public Value defines the objectives of Public Value deriving from administrative action and, more specifically, the increase in economic, social, educational, welfare, and environmental well-being in favor of citizens and businesses (reference is made to the Sustainable Development Goals of the UN 2030 Agenda and the Equitable and Sustainable Well-being indicators developed by ISTAT and CNEL).

Ministerial Decree 132/2022 outlines guidelines for correct section compilation, posing several essential questions for the administration to consider:

- a) What is the public value (economic, social, environmental, health)?
- b) What strategy can we use to create public value and achieve our strategic objectives?
- c) Who are the stakeholders that we need to address?
- d) What is the multi-year timeframe in which we intend to achieve our strategy?
- e) How do we measure the impact and size of the public value created and its effect on well-being?
- f) What is our starting point (baseline)?
- g) What is the expected goal (target)?
- h) Where is the data verifiable (source)?

3. Public Value: theoretical outlines

Mark Moore's book *Creating Public Value* in 1995 gave birth to Public Value Management and Measurement (PVMM). The document includes the most widely recognized Public Value paradigm, the Strategic Triangle. This framework suggests that a strategy must accomplish three things: create Public Value, receive legitimacy from politicians and stakeholders, and be achievable through internal and external resources. According to Moore, value creation passes through five levels: improved quality and quantity of services, reduced legitimization and financial costs, better comprehension of needs, increased equity in the public sector, and enhanced innovation capabilities (Moore, 1995, p. 211). Moore introduces the essential elements of "*Creating public value*". According to the author, the strategy of value pursuit should be followed, which involves creating something valuable, gaining political legitimacy from the authoritative environment, and putting it into practice (Moore, 1995, p. 71).

The concept of public value is complex and has many dimensions, making it appear like a constantly changing pattern when viewed from different angles.

The PV concept appears multidimensional and kaleidoscopic (Deidda Gagliardo, 2002). For this reason, various definitions have been proposed in the literature over time.

PV has been considered to be the value created by services, rules, laws, and other government actions (Kelly et al., 2002). A long-term perspective has to be taken into account while defining PV. If the current and prospective requirements of the target community can be satisfied, PV will be established (Deidda Gagliardo, 2002, p.185). Creating public value is achieved by satisfying citizens' needs without compromising the financial balances of public administrations, ensuring the creation of PVs in the future. PV is also considered regarding citizens' preferences expressed in direct deliberations or political representation processes (Alford, 2002, pp. 338-339). Smith points out that PV continuously evolves through socio-political interactions (Smith, 2004, p. 68) between citizen representatives and key stakeholders, defining what constitutes PV (Stoker, 2006, p. 42). According to O'Flynn, PV is a multidimensional construct reflecting citizens' collectively expressed and politically mediated preferences. It consists of the outcome and guaranteeing justice and fairness (O'Flynn, 2007, p. 358). Confirming this thought, Talbot states that PV is simultaneously formed by individual, collective, and procedural interests (Talbot, 2011, p. 30). Spano identifies the production of value as that process capable of determining the generation of benefits in favor of the community, compensated by the corresponding sustaining of sacrifices: PV is obtained when the former exceeds the latter (Spano, 2009).

Horner and Hutton (2011) propose what can be called an evolution of Moore's triangle, the Public Value Dynamic (Horner & Hutton, 2011).

The paradigm consists of three dimensions: Authorisation, which contains the concept of PV, the methods of consultation and feedback to stakeholders, the processes of accountability and legitimization of the 'vision of value at the authorizing environment (Deidda Gagliardo, 2015, p.56). In particular, Public Value Creation defines the ways through which public value can be created; Measurement defines the standards and methods of measurement for "achieving an absolute summary measure of PV" and the adequacy of "managerial performance measurement frameworks" (Deidda Gagliardo, 2015, p.56), verifying whether the latter can capture the needs of the citizenry and whether and how the latter has been an integral part of the consultation processes (Horner & Hutton, 2011).

Based on these contributions, several interpretations of the concept of Public Value and how it manifests within public administration were developed. These will be reported below and will help as a theoretical basis for the concept of Public Value as it is understood in the paper's framework.

The creation of Public Value is the institutional mission of the PA (Guidelines 1/2017; Deidda Gagliardo, 2015; Deidda Gagliardo & Saporito, 2021). By public value, in a strict sense, the DFP Guidelines 1/2017 refers to the overall economic, social, environmental, and/or health well-being of citizens created by an entity for its public, compared to a baseline.

Public value can be defined as the overall economic, social, environmental, and health well-being of stakeholders created by public administrations. Bennington and Moore define PV as the sum of individual values and the long-term public interest, including the needs of generations to come (Bennington & Moore, 2011). Therefore, the role of PAs is fundamental in supporting and creating PV. Conversely, Talbot defines PV as one extensive system in which public, private, and procedural interests coexist (Talbot, 2011). The private interest concerns the demand of each citizen about the satisfaction of needs with the help of public services at a balanced price; the public interest is manifested instead in the attention to the social results of public services; the procedural interest is delineated in need for fairness, correctness, and transparency of decision-making processes, including active citizen participation in the evaluation of PA decisions.

These definitions can be considered "limited" in that they do not include a global vision of the concept but concern a sporadic PV production that cannot be reproduced over time; community expectations and the needs of all categories of potential stakeholders are not considered (Deidda Gagliardo, 2002). The community, specifically the central role of the citizen, must play a fundamental role in the definition and creation of Public Value.

Deidda Gagliardo (2015, p. IX) would later define public value as "the balanced and balancing satisfaction of the final needs of the community of reference and the functional needs" of public administrations.

Politics, in particular, is the social medium through which citizens express and define what Public Value means by manifesting their preferences (Alford, 2002; Stocker, 2006; O'Flynn, 2007). Collective decisions align with outcomes from political interactions in which citizens and representatives negotiate to fulfill needs (Deidda Gagliardo, 2015, p.59).

In summary, PV refers to enhancing a governed society's social welfare, pursued by an entity capable of economic development by utilizing the rediscovery of its genuine heritage, that is, its intangible values. For instance, the factors that contribute to the success of an organization are its capacity to organize, the skills of its employees, the network of internal and external relations, the ability to understand the surroundings and take appropriate actions, the constant pursuit of innovation, the consideration of environmental sustainability in decision-making, and the mitigation of the risk of losing value proposition due to opaque or corrupt practices (Gobbo et al., 2016). An entity creates public value by caring for the health of resources by involving and motivating managers and employees. It functionally improves efficiency and effectiveness performance to improve impacts, which can also be measured through BES and SDGs. From this point of view, creating public value involves planning specific operational goals with quantitative and qualitative performance indicators related to effectiveness, economic-financial, managerial, productive, and time efficiency. Additionally, transversal operational objectives, such as simplification, digitalization, full accessibility, equal opportunities, and gender balance, are essential to the strategies aimed at generating public value (Deidda Gagliardo & Saporito, 2021).

In the specific context of the Piao, three perspectives within which Public Value can be expressed can be identified: in terms of sectoral impact (e.g., socio-occupational dimension), of balance between compatible impacts (e.g., socio-occupational dimension + economic dimension), of weighted balance or trade-off between different impacts (impact of impacts) (e.g., socio-occupational dimension + economic dimension + environmental dimension + health dimension). It has been concluded that the latter perspective is preferred, as a more significant amount of public value is created about the quality of the trade-off between different impacts when strategies are put in place that can produce improved impacts on the dimensions of community well-being (Deidda Gagliardo & Saporito, 2021).

4. Methods

Document analysis is a systematic procedure for reviewing or evaluating printed and electronic documents. Like other analytical methods in qualitative research, document analysis requires examining and interpreting data to elicit meaning, gain understanding, and develop empirical knowledge (Corbin & Strauss, 2008).

In a growing capacity to listen to and actively participate in the territory, the PIAO, because of its strategic relevance and substantial communicative value, stands as a tool through which the regional administration makes transparent and communicates to the community the objectives, actions, and results that are intended to be pursued concerning the public value need to be met. For this reason, the government website 'Civil Service Department' and, in particular, the specific section 'PIAO Portal' were used for the analysis. The name of each Italian region was then entered in the search criteria section 'select an administration.' This entry allowed the portal to link the indicated region to the relevant IPA code. For the Italian regions (except for Umbria), the PIAO 2022-2024 and the PIAO 2023-2025 and its annexes were available. All regional PIAOs for 2023-2025 were downloaded for this research. Any attachments were not taken into account. First, the incidence of the section devoted to public value was analyzed, including the totality of different documents.

Then, the paragraphs on public value and its measurement were isolated from the section entitled 'Public value, performance, and anti-corruption'. The texts were in Italian. To discern the varying levels of specificity with which public value had been addressed across different PIAOs, the lead researcher undertook a meticulous reading of the relevant pages. During this process, the researcher carefully read through each page, highlighting and identifying significant keywords and phrases relating to "public value." The highlighted responses were reread to identify repetitions, similarities, and differences. Then, a manual content analysis was used to organize information into significant themes (Torelli et al., 2020). The two authors carried out the analysis individually and cross-checked at the end. Each theme identified was correlated with the number of objectives in each regional plan. For practical reasons, the primary impact category was chosen. All the activities were carried out with the agreement of both authors.

5. Results

5.1 Relevance of public value within the PIAO

Firstly, each region's PIAOs were analyzed to identify the amount of space dedicated to addressing public value. The objective is to present an overview, although a general one, of the level of significance attributed to PV in the different regional PIAOs. The graph below

shows the ratio of pages dedicated to public value in each region compared to the total number of pages in the plan.

Fig. 1 Total pages of the PIAOs of the Regions, of the Public Value Subsection. Numerical values and percentages analysis on the plans for 2022-2024 - source: Department of Public Function - PIAO portal <https://piao.dfp.gov.it/plans>

REGION	PIAO	PUBLIC VALUE	PV/TOT
Abruzzo	259	4	2%
Basilicata	113	18	16%
Calabria	265	5	2%
Campania	68	7	10%
Emilia Romagna	71	2	3%
Friuli Venezia Giulia	86	19	24%
Lazio	86	13	15%
Liguria	289	19	7%
Lombardy	730	*	
Marche	113	11	10%
Molise **			
Piedmont	262	20	8%
Apulia	77	25	33%
Sardinia	267	7	3%
Sicily	818	15	2%
Tuscany	210	2	1%
Trentino Alto-Adige	19	2	11%
Umbria	120	16	13%
Aosta Valley	292	8	3%
Veneto	377	21	6%

***Did not adopt the Piao.*

**No PV section in the Piao.*

As stated above, Lombardy and Molise, for different reasons, do not have sections devoted entirely to Public Value in their documents so their respective results have not been reported. Several factors influence the length of each Piao, especially in terms of content specificity. As described above, the Piao represents a set of documents that, prior to its approval, were completely independent of each other in terms of a single publication. As seen from the data above, many regions devote a limited space within their various regional plans to describing the concept of public value, the strategies adopted to pursue it, and the objectives to be achieved in pursuit of it. The regions that have recorded a turnaround are Campania, Piedmont, Apulia, Umbria, and Veneto, which devote a higher percentage of pages to describing their ideas about public value.

Secondly, analyzing the new plans introduced by the regions for 2023-2025 was deemed appropriate since, as mentioned above, they are updated by 31 January each year to complement the analyses carried out for 2022-2024. In the case of the Umbria region, since the updated data was unavailable, the plan for 2022-2024 was used. As for the previous two-year period, the Molise region has yet to adopt a regional PIAO.

Fig. 2 Total pages of the PIAOs of the Regions, of the Public Value Subsection. Numerical values and percentages analysis on the plans for 2023-2025 - source: Department of Public Function - PIAO portal <https://piao.dfp.gov.it/plans>

REGION	PIAO	PUBLIC VALUE	PV/TOT
Abruzzo	123	13	11%
Basilicata	140	27	19%
Calabria	110	32	29%
Campania	138	14	10%
Emilia Romagna	605	46	8%
Friuli Venezia Giulia	143	44	31%
Lazio	1019	23	2%
Liguria	494	22	5%
Lombardy	545	18	3%
Marche	433	13	3%
Molise *			
Piedmont	334	35	11%

Apulia	96	43	45%
Sardinia	173	29	17%
Sicily	447	42	9%
Tuscany	225	3	1%
Trentino Alto-Adige	87	19	22%
Umbria**	120	16	13%
Aosta Valley	77	7	9%
Veneto	453	34	8%

*** The updated version was not available, so we used the older version, 2022-2024*

**Data not available*

The previous analysis has shown that the Public Value subsection has fewer dedicated pages than other topics, like performance, for almost all the Regions. However, in the recently updated version of the PIAO 2023-2025, there has been a general increase in the number of pages dedicated to the Public Value subsection in most of the Regions.

An analysis of the documents reveals a greater focus on public value, particularly in Abruzzo, Basilicata, Emilia Romagna, Friuli Venezia Giulia, Piedmont, Apulia, Sicily, and Veneto. Among all regions of the country, Calabria, Sardinia, Trentino, Aosta Valley, and Lombardy stood out for their significant and commendable attention to public value. These regions have demonstrated a genuine commitment to maximize the understanding of public value. Some regions, such as Lazio, Liguria, and Marche, showed a slight decrease, while Tuscany remained the region with fewer considerations for describing public value in the updated PIAO.

5.2 The emerging themes

As pointed out in previous studies (Deidda Gagliardo & Saporito, 2021), public value is created about the quality of the trade-off between different impacts when strategies are put in place that can produce improved impacts on the dimensions of community well-being. Where well-being can be associated with multiple impact dimensions, Public Value should be measured in terms of overall well-being and balance between impacts, a dynamic that is still complex.

The analysis of the public value sections of the documents available allowed the selection of the following recurring themes connected to the dimensions of well-being that synergistically can increase public value:

- "Institutional and political well-being" refers to improving administrative processes and increasing efficiency. This theme includes simplifying and digitizing interactions with stakeholders. Stimulating citizen participation in decision-making processes and implementing policies for better budget management are also important. The goal is to improve the quality of relations between the governing entity and its stakeholders.
- "Social welfare" refers to policies that aim to improve social and healthcare services for individuals, especially those with disabilities and pathological dependencies. Such policies include but are not limited to extending social and educational services for children, improving emergency social intervention services, fighting poverty through social protection policies, and reducing discrimination, inequality, and illegality. Additionally, policies are being developed to help individuals reconcile lifetimes and extend their lives.
- "Health welfare": Policies aimed at improving health services by increasing digitalization, participation in prevention activities, improving response times to health needs, and treating chronically ill patients.
- "Educational well-being": policies to support education and the right to study.
- "Economic well-being": policies aimed at strengthening economic growth, increasing employment, regional tourism, and competitiveness while supporting the green economy and sustainable development.
- "Cultural well-being": policies to support the valorization and management of cultural heritage by guaranteeing and increasing use and improving the quality of performances and services (such as museums and libraries). Additionally, policies that encourage participation in sports, particularly among young people.
- "Environmental well-being" refers to policies that improve waste management, air and soil quality, and promote renewable energy sources. It also includes efforts to remediate contaminated areas, improve public transportation services and infrastructure, combat housing hardship, and provide reconstruction guarantees for areas affected by natural disasters. Additionally, these policies aim to reduce marginalization in certain areas, preserve biodiversity, and minimize hydrogeological instability.

It is important to note that the well-being type linked with the strategic goals identified follows the most significant impact, even though the same goal may have more than one effect.

Figures 3 and 4 represent each region's strategic objectives and the objectives associated with the identified themes for the 2022-2024, respectively.

Fig. 3 Displays the different regions and their corresponding strategic objectives as outlined in the PIAO 2022-2024. For the PIAO 2022-2024, the researchers relied on previous data from the Department of Management of the University of Venice.

REGIONS	STRATEGIC OBJECTIVES
Abruzzo	11
Basilicata	36
Calabria	8
Campania	19
Emilia Romagna	32
Friuli Venezia Giulia	98
Lazio	27
Liguria	61
Lombardy	79
Marche	38
Molise *	
Piedmont	27
Apulia	53
Sardinia	70
Sicily	59
Tuscany	15
Trentino Alto-Adige	14
Umbria	16
Aosta Valley	22
Veneto	38

* Data not available

Fig.4 Number of Objectives by Region grouped according to the themes analysed, PIAO 2022-2024.

THEMES	NUMBER OF OBJECTIVES BY REGION
Istituzional & political	Abruzzo:9
	Basilicata:12
	Calabria:6
	Campania:
	Emilia-Romagna:21
	Friuli Venezia-Giulia:23
	Lazio:9
	Liguria:10
	Lombardy:23
	Marche:4
	Piedmont:
	Apulia:10
	Sardinia:11
	Sicily:11
	Tuscany:1
	Trentino Alto-Adige:13
	Umbria
	Aosta Valley
Veneto:5	
Social welfare	Abruzzo
	Basilicata:3
	Calabria:2
	Campania:3
	Emilia-Romagna:7
	Friulia Venezia-

	Giulia:15
	Lazio:4
	Liguria:17
	Lombardy:4
	Marche:9
	Piedmont:7
	Apulia:9
	Sardinia:18
	Sicily:13
	Tuscany:3
	Trentino Alto-Adige
	Umbria:2
	Aosta Valley:8
	Veneto:9
Health welfare	Abruzzo:1
	Basilicata:4
	Calabria:
	Campania:4
	Emilia-Romagna
	Friuli Venezia-
	Giulia:16
	Lazio:3
	Liguria:8
	Lombardy:13
	Marche:11
	Piedmont:9
	Apulia:10
	Sardinia:11
	Sicily:11
	Tuscany:1
	Trentino Alto- Adige:13
	Umbria

	Aosta Valley
	Veneto:5
Educational	Abruzzo
	Basilicata
	Calabria
	Campania:1
	Emilia-Romagna:1
	Friuli Venezia- Giulia:13
	Lazio:3
	Liguria:1
	Lombardy:5
	Marche:2
	Piedmont
	Apulia:4
	Sardinia:6
	Sicily:2
	Tuscany:1
	Trentino Alto-Adige
	Umbria:2
	Aosta Valley:1
	Veneto:3
Economic	Abruzzo:1
	Basilicata:4
	Calabria:
	Campania:4
	Emilia-Romagna
	Friuli Venezia- Giulia:16
	Lazio:3
	Liguria:8
	Lombardy:13
	Marche:11

	Piedmont:9
	Apulia:10
	Sardinia:11
	Sicily:11
	Tuscany:1
	Trentino Alto- Adige:13
	Umbria
	Aosta Valley
	Veneto:5
Cultural	Abruzzo
	Basilicata
	Calabria
	Campania:1
	Emilia-Romagna:1
	Friuli Venezia- Giulia:13
	Lazio:3
	Liguria:1
	Lombardy:5
	Marche:2
	Piedmont
	Apulia:4
	Sardinia:6
	Sicily:2
	Tuscany:1
	Trentino Alto-Adige
	Umbria:2
	Aosta Valley:1
	Veneto:3
Environmental	Abruzzo
	Basilicata:13
	Calabria:

Campania:8
Emilia-Romagna:3
Friuli Venezia-Giulia:21
Lazio:7
Liguria:20
Lombardy:26
Marche:8
Piedmont:8
Apulia:12
Sardinia:24
Sicily:19
Tuscany:6
Trentino Alto-Adige
Umbria:4
Aosta Valley:6
Veneto:15

Analyzing the data in the table showing the total number of strategic objectives, it is evident that each region has different numbers. For example, the Friuli Venezia-Giulia region has 98 strategic objectives, while the Calabria region has only eight.

Above all, the regions Lombardy and Friuli Venezia-Giulia have equal and higher numbers of objectives for institutional well-being. Analysed individually, Lombardy also focuses heavily on environmental issues. The Friuli Venezia-Giulia region is distinguished by a greater homogeneity in the distribution of strategic objectives among these areas. This peculiarity makes it the region with the most significant social, environmental, economic, institutional, educational, and cultural impact. In other words, the region has balanced priorities that contribute to its overall well-being. Emilia ranks second in institutional well-being, where it is most focused.

Liguria, Veneto, and Aosta Valley have oriented their policy to achieve social well-being objectives, not neglecting environmental aspects, which are considered the most relevant to focus on by the Sicily, Tuscany, Umbria, Campania, and Sardinia regions. The Apulia region

also concentrates most of its objectives on environmental issues while demonstrating that it has equally devoted its attention to most of the other fields.

Abruzzo, Calabria, Lazio, and Basilicata are the regions that prioritize institutional well-being.

Trentino Alto-Adige devotes equal attention to three crucial topics: institutional well-being, health welfare, and economic well-being.

Finally, Marche and Piedmont show a balanced distribution of social and health welfare objectives and economic and environmental well-being.

The operations were repeated for the PIAO 2023-2025 to complete the analysis.

Figures 5 and 6 represent each region's strategic objectives and the objectives associated with the identified themes for 2023-2025 interval, respectively. These tables helped us understand the evolution of the themes and the objectives of the 2023-2025 PIAO.

Fig. 5 Displays the different regions and their corresponding strategic objectives as outlined in the PIAO 2023-2025.

REGION	STRATEGIC OBJECTIVE
Abruzzo	12
Basilicata	27
Calabria	18
Campania	70
Emilia Romagna	12
Friuli Venezia Giulia	18
Lazio	86
Liguria	17
Lombardy	150
Marche	38
Molise *	
Piedmont	27
Apulia	16
Sardinia	85
Sicily	68

Tuscany	29
Trentino Alto-Adige	6
Umbria**	16
Aosta Valley	10
Veneto	160

** The updated version was not available, so we used the older version, 2022-2024

*Data not available

Fig. 6 Number of Objectives by Region grouped according to the themes analysed, PIAO 2023-2025.

THEMES	NUMBER OF OBJECTIVES BY REGION
Istituzional & political	Abruzzo:5
	Basilicata:4
	Calabria:3
	Campania:41
	Emilia-Romagna:5
	Friuli Venezia-Giulia:4
	Lazio:23
	Liguria:3
	Lombardy:55
	Marche:11
	Piedmont:
	Apulia:4
	Sardinia:23
	Sicily:9
	Tuscany:5
	Trentino Alto-Adige:3
	Umbria
Aosta Valley	

	Veneto:51
Social welfare	Abruzzo:1
	Basilicata:1
	Calabria:2
	Campania:5
	Emilia-Romagna:1
	Friulia Venezia- Giulia:1
	Lazio:8
	Liguria:1
	Lombardy:10
	Marche
	Piedmont:6
	Apulia:2
	Sardinia:7
	Sicily:5
	Tuscany:10
	Trentino Alto-Adige:1
	Umbria:2
	Aosta Valley
	Veneto:13
Health welfare	Abruzzo:1
	Basilicata:1
	Calabria:2
	Campania:2
	Emilia-Romagna:1
	Friuli Venezia- Giulia:2
	Lazio:9
	Liguria:1
	Lombardy:8
	Marche:6
	Piedmont:1

	Apulia:1
	Sardinia:1
	Sicily:8
	Tuscany:1
	Trentino Alto-Adige
	Umbria
	Aosta Valley
	Veneto:8
Educational	Abruzzo
	Basilicata:2
	Calabria:2
	Campania:7
	Emilia-Romagna
	Friuli Venezia- Giulia: 1
	Lazio:3
	Liguria:2
	Lombardy:12
	Marche
	Piedmont:
	Apulia:1
	Sardinia:9
	Sicily:4
	Tuscany:3
	Trentino Alto-Adige
	Umbria:2
	Aosta Valley:1
Veneto:5	
Economic	Abruzzo:4
	Basilicata:7
	Calabria:4
	Campania:3
	Emilia-Romagna:3

	Friuli Venezia-Giulia:5
	Lazio:18
	Liguria:4
	Lombardy:35
	Marche:10
	Piedmont:5
	Apulia:4
	Sardinia:10
	Sicily:17
	Tuscany:3
	Trentino Alto-Adige
	Umbria
	Aosta Valley:1
	Veneto:25
Cultural	Abruzzo
	Basilicata:5
	Calabria
	Campania:
	Emilia-Romagna:1
	Friuli Venezia-Giulia:1
	Lazio:9
	Liguria
	Lombardy:3
	Marche:6
	Piedmont:2
	Apulia:1
	Sardinia:15
	Sicily:6
	Tuscany:2
	Trentino Alto-Adige:2
	Umbria:2

	Aosta Valley:1
	Veneto:14
Environmental	Abruzzo:1
	Basilicata:7
	Calabria:5
	Campania:12
	Emilia-Romagna:1
	Friuli Venezia-Giulia:4
	Lazio:16
	Liguria:6
	Lombardy:27
	Marche:5
	Piedmont:13
	Apulia:3
	Sardinia:20
	Sicily:19
	Tuscany:5
	Trentino Alto-Adige
	Umbria:4
	Aosta Valley:7
Veneto:44	

Also, in this case, there are different objectives across regions, with Veneto having the highest number of 160 while only six are present in Trentino. Unlike the other regions, Aosta Valley and Umbria have oriented almost all their objectives towards improving the region's environmental conditions by investing in dams and reclamation. Basilicata also has a solid environmental orientation with numerous interventions aimed at redevelopment. Unlike Aosta Valley, however, this region has also oriented most of its interventions towards other objectives that can be included in the themes of economy and cultural well-being. Together with Basilicata, the only region that refers to objectives that cover all the topics considered in the updated PIAO is Friuli Venezia Giulia, which has also decided to employ the most resources in interventions to implement the regional economy and safeguard the environment.

Tuscan (the region with the least space dedicated within the PIAO to the definition of public value) sets out in a very detailed manner the objectives to be achieved, which are evenly distributed across the various sectors of interest. This region also has dedicated the most space within its objectives to socio-welfare interventions to protect civil and social rights and enhance issues related to research and the university. Similarly, besides focusing on economics and institutional purposes, Lombardy devotes ample space to training young people and promoting the university system. Marche focused on institutional and economic aspects, while also devoting attention to health and culture. However, like almost all Italian regions, this region completely neglects health and welfare. As seen from the tables above, this topic is addressed by several regions but with few objectives. Only Sicily, Lombardy, and Lazio have dedicated much of their regional objectives to strengthening hospital services. The theme of promoting culture is also outlined in a few objectives, except in two regions: Veneto and Sicily. Like the Liguria region, the Sicily region maintains the national trend, also devoting special attention to the circular economy, economic transition, and economic development. In addition to maintaining the focus on economic, environmental, and cultural aspects, the Sardinia region is the one that devotes the most attention, along with Lazio, Lombardy, Campania, and Veneto, to the institutional/political theme, with a series of policies aimed at simplifying processes and accessibility.

In contrast to these regions, Piedmont has no objectives falling under the institutional theme since the region orients almost all its objectives to pursuing sustainable development. Apulia, on the other hand, concerning the guiding policies of regional action described in the piao (focusing mainly on inclusion, sustainability, and health improvement), has focused its updated plan on institutional/political and economic themes. The Calabria region shows a renewed interest in operations to improve employability and improve environmental, energy, and operational standards. Trentino devotes little space within the PIAOs to the issue of public value, analyzing the issues residually, focusing on institutional aspects.

Significant changes from one plan to the next may be due to more than the complete achievement of the set objectives. It may also depend on organizational and management changes. All the above considerations should be read from a different perspective than merely numerical results since the data reported undoubtedly derives from the regional context and must, therefore, be considered in order to be correctly interpreted.

Discussion

Each administration must ask itself what its Public Value is and what strategies it could implement to generate it (Deidda Gagliardo & Saporito, 2021). In other words, there is consistency between the objectives and the resources available to achieve them (Di Carlo et al., 2022). In this context, the PIAO emphasizes the causes and effects that the programming and planning mechanisms can generate, thus outlining a common thread between the different areas, focusing on equitable well-being and sustainable development (Papi et al., 2020; Papi, 2021).

Given the differences and disparities between regions, applying this new programming uniformly at a national level is very complex. The data collected showed that the northern regions performed commendably, developing more strategies than the rest of the peninsula. The comparison can help confirm the widespread disadvantage of the South in socio-economic areas. This inhomogeneity underlines the importance of presenting the concept of public value clearly and consistently, eliminating shades of abstractness (Wirtz et al., 2023). By doing so, we can ensure that PIAOs are used effectively to promote the national interest despite the differences.

Apart from a few isolated exceptions, most regions distribute their objectives evenly across the highlighted topics. Most Italian regions' objectives concern economic, environmental, and institutional issues. The 'big absentees' remain the objectives dedicated to improving public health. In particular in the first attempts of the document, it has been noted that promoting health and well-being has not been a primary focus for any region. These dynamics were not expected after experiencing a pandemic that greatly affected the organization and management of general healthcare systems. Even though the World Health Organisation (WHO) has declared the end of COVID-19 as a public health emergency, other factors related to the aging population and the consequent increase in chronic diseases persist and worsen, requiring a more focused orientation towards improving national healthcare and related investments (19th Health Report of the Centre for Applied Economic Research in Health C.R.E.A.). The same can be said of social welfare, the creation or improvement of which is indispensable, especially about immigration, greater inclusion, and assistance for people with disabilities. On the contrary, entities should be able to strike a balance between impact perspectives, recalibrated dynamically in different contexts and periods, to maximize public value.(Deidda Gagliardo & Saporito, 2021).

Despite some significant challenges, the Italian regions have evidently made a first attempt to create a 'culture of public value' that serves as an effective driver of change and improvement.

This culture emphasizes the importance of public services and their impact on the well-being of individuals and communities, which should significantly improve our country over time. By prioritizing public value, Italian regions have laid a solid foundation for growth, development, and progress, highlighting the importance of collaboration and cooperation between sectors to achieve meaningful and sustainable change.

Conclusion

This study aims to conduct an in-depth analysis of the various dimensions of public value encompassed in the Plans of Activities and Organization for each Italian region except Molise. The study identifies the key factors contributing to creating and delivering public value by examining each region's strategic plans. An in-depth analysis of the Italian regions discovered that public value can be observed and experienced through various dimensions. The dimensions identified include institutional, political, economic, socio-welfare, health, educational, cultural, and environmental themes. Each theme represents a different aspect of public value that contributes to the overall well-being and prosperity of the region's inhabitants. By carefully considering and implementing strategies that address these themes, the regions can ensure the delivery of high-quality public services and create an environment that fosters growth and development. By associating the number of objectives for value creation with the identified themes, it was possible to see how a region interprets public value through the dimensions of well-being, chooses to prefer some objectives over others to generate public value, and what issues it overlooks in creating value. Upon conducting a thorough analysis, we have discovered significant variations in how different regions address the Public Value subsection. By analyzing the multi-dimensional aspects of public value, the study provided insights into the areas where each region focuses and can improve its policies and practices to serve its citizens better. This regional dynamics outline may help understand specific needs and guide future national interventions.

The limitations of the study concern the fact that it is mainly based on documentary analysis and analyzes very dissimilar plans..

In the future, it might be helpful to strengthen these results through interviews with some of the actors involved and to compare the analysis with future PIAOs to be published to chart new developments.

References

1. Alford J. (2002), Defining the client in the public sector: a social Exchange perspective, *Public Administration Review*, 62, 3, pp. 337-346.
2. Alford, J., & Yates, S. (2014). Mapping public value processes. *International Journal of Public Sector Management*, 27(4), 334–352. <https://doi.org/10.1108/IJPSM-04-2013-0054>
3. Alford, J., & Yates, S. (2014). Mapping public value processes. *International Journal of Public Sector Management*, 27(4), 334–352. <https://doi.org/10.1108/IJPSM-04-2013-0054>
4. Alford, J., Douglas, S., Geuijen, K., & 't Hart, P. (2017). Ventures in public value management: introduction to the symposium. *Public Management Review*, 19(5), 589–604. <https://doi.org/10.1080/14719037.2016.1192160>
5. ANCI, Quaderno operativo sul Piano integrato di attività ed organizzazione <https://www.anci.it/il-quaderno-anci-con-indicazioni-operative-sul-piano-integrato-di-attivita-e-organizzazione-piao/>
6. Benington, J. (2009). Creating the Public In Order To Create Public Value? *Intl Journal of Public Administration Intl Journal of Public Administration Intl Journal of Public Administration*, 32(4), 232–249. <https://doi.org/10.1080/01900690902749578>
7. Benington, J., & Moore, M. H. (2011). Public value in complex and changing times. In *Public Value* (pp. 1-30). Palgrave, London.
8. Bozeman, B. (2007). *Public values and public interest: Counterbalancing economic individualism*. Georgetown University Press.
9. Bryson, J. M., Crosby, B. C., & Bloomberg, L. (2014). Public value governance: Moving beyond traditional public administration and the new public management. *Public Administration Review*, 74(4), 445–456. <https://doi.org/10.1111/puar.12238>
10. Bryson, J. M., Crosby, B. C., & Bloomberg, L. (Eds.). (2015). *Public value and public administration*. Georgetown University Press.

11. Costantino F. (2016). Semplificazione e lotta alla corruzione nella legge 241 del 1990, in *Diritto Amministrativo*, 623 ss.
12. D.P.R.81/2022 “Regolamento recante individuazione degli adempimenti relativi ai piani assorbiti dal Piano integrato”
13. Di Carlo, Emiliano, et al. Conflitto di interessi e centralità dell’interesse primario dell’azienda: insegnamenti dal Covid 19. In: *Prevenzione della corruzione e sviluppo sostenibile. Strumenti innovativi e proposte operative*, Casistica e giurisprudenza. Pacini Editore, 2022.
14. Edmonds, J. K., Declercq, E., & Sakala, C. (2021). Women’s childbirth experiences: A content analysis from the listening to mothers in California survey. *Birth*, 48(2), 221-229.
15. Esposito, P., & Ricci, P. (2015). How to turn public (dis) value into new public value? Evidence from Italy. *Public Money & Management*, 35(3), 227-231.
16. Fosti, G., Saporito, R., & Perobelli, E. (2019). *Il Valore Pubblico delle Aziende Casa: Logiche di public management per il settore dell’ERP*. Milano: Egea.
17. Gagliardo E., Cepiku D. (2023). Come fare un PIAO 2023 di qualità: semplificare, integrare e partecipare per creare Valore Pubblico, in <https://www.forumpa.it/riforma-pa/come-fare-un-piao-2023-di-qualita-semplificare-integrare-e-partecipare-per-creare-valore-pubblico/>
18. Gagliardo, E. D. (2002). *La creazione del valore nell’ente locale*. Milano: Giuffrè.
19. Gagliardo, E. D. (2015). *Il valore pubblico: la nuova frontiera delle performance*. RIREA.
20. Gagliardo, E. D., & Saporito, R. (2021). Il Piao come strumento di programmazione integrata per la creazione di Valore pubblico. *Rivista Italiana di Public Management*, 4(2).
21. Gherardi, L., Linsalata, A. M., Gagliardo, E. D., & Orelli, R. L. (2021). Accountability and reporting for sustainability and public value: Challenges in the public sector. *Sustainability*, 13(3), 1097.
22. Gobbo, G., Papi, L., Bigoni, M., & Deidda Gagliardo, E. (2016). *La valutazione delle performance nelle pubbliche amministrazioni nella prospettiva del Valore Pubblico*.
23. Guthrie, J., Marcon, G., Russo, S., & Farneti, F. (2014). *Public Value Management, Measurement and Reporting*. London: Emerald Group Publishing Ltd.

24. Hartley, J., Alford, J., Knies, E., & Douglas, S. (2017). Towards an empirical research agenda for public value theory. *Public Management Review*, 19(5), 670–685. <https://doi.org/10.1080/14719037.2016.1192166>
25. Horner, L., & Hutton, W. (2011). Public Value, Deliberative Democracy and the Role of Public Managers. In J. Benington, & M. Moore, *Public Value: Theory and Practice*. New York: Pelgrave MacMillan.
26. Kelly G., Mulgan G. and Muers S. (2002), *Creating public value: an analytical framework for public service reform* (Cabinet Office).
27. Kondracki, N. L., Wellman, N. S., & Amundson, D. R. (2002). Content analysis: Review of methods and their applications in nutrition education. *Journal of nutrition education and behavior*, 34(4), 224-230.
28. Lewis, R. B. (2004). NVivo 2.0 and ATLAS.ti 5.0: A comparative review of two popular qualitative data-analysis programs. *Field methods*, 16(4), 439-464.
29. Marzano, F., & Ciabatti, R. *Semplificazione e Trasparenza nella Pubblica Amministrazione*. 2SI-Sostenibilità, Innovazione e Social Innovation, 11.
30. Moore, M. (1995). *Creating public value: strategic management in government*. Cambridge MA: Harvard University Press.
31. O’Flynn, J. (2007). From new public management to public value: Paradigmatic change and managerial implications. *Australian Journal of Public Administration*, 66(3), 353–366. <https://doi.org/10.1111/j.1467-8500.2007.00545.x>
32. Oliveira, M., Bitencourt, C., Teixeira, E., & Santos, A. C. (2013, July). Thematic content analysis: Is there a difference between the support provided by the MAXQDA® and NVivo® software packages. In *Proceedings of the 12th European Conference on Research Methods for Business and Management Studies* (pp. 304-314).
33. Osborne, S. P., Radnor, Z., & Strokosch, K. (2016). Co-Production and the Co-Creation of Value in Public Services: A suitable case for treatment? *Public Management Review*, 18(5), 639–653. <https://doi.org/10.1080/14719037.2015.1111927>.
34. Papi, L. (2021). *Un modello di governo del Valore Pubblico verso il Benessere Equo e lo Sviluppo Sostenibile*. Milano: Giuffrè.

35. Papi, L., Ievoli, R., Gobbo, G., Deidda Gagliardo, E., & Bacchini, F. (2020). Il Valore Pubblico come volano per finalizzare le performance di filiera dei Ministeri verso il Benessere Equo e sostenibile. *Azienda Pubblica*, 4.
36. Presidency of the Council of Ministers, F. P. (s.d.). Law 6/8/2021, n. 113. <https://www.gazzettaufficiale.it/eli/gu/2021/08/07/188/so/28/sg/pdf>
37. Riccardini, F. (2019). Monitoring Sustainable Development Goals: From Now to 2030.
38. Saporito R. (2022). “Piao in arrivo: mero adempimento o rilancio della strategia?” <https://www.sdabocconi.it/it/sda-bocconi/insight/valorepubblico/pubblicaamministrazione/piao-in-arrivo-mero-adempimento-orilancio-della-strategia>.
39. Siccardi, C. (2022). Anticorruzione e PNRR: profili costituzionali. *CONSULTA ONLINE*, (1), 315-334.
40. Smith R. F. I. (2004), Focusing on public value: something new and something old, *Australian Journal of Public Administration*, 63, 4, pp. 68–79
41. Spano A. (2009), Public value creation and management control systems, *International Journal of Public Administration*, 32, 3, 328-348.
42. Stoker, G. (2006). Public value management: a new narrative for networked governance? *The American Review of Public Administration*, 36(41), 41–57. <https://doi.org/10.1177/0275074005282583>
43. Talbot, C. (2011). Paradoxes and prospects of ‘public value’. *Public Money & Management*, 31(1), 27-34.
44. Van der Wal, Z., Nabatchi, T., & De Graaf, G. (2015). From galaxies to universe: A cross-disciplinary review and analysis of public values publications from 1969 to 2012. *The American Review of Public Administration*, 45(1), 13-28.
45. Williams, I., & Shearer, H. (2011). Appraising public value: Past, present and futures. *Public administration*, 89(4), 1367-1384.
46. Wirtz, B. W., Kubin, P. R., & Weyerer, J. C. (2023). Business model innovation in the public sector: an integrative framework. *Public management review*, 25(2), 340-375.