

# INTEGRATED PLAN OF ACTIVITIES AND ORGANIZATION (PIAO) AND PUBLIC VALUE, A SYNERGY WITH DIFFERENT INTERPRETATIONS

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## ABSTRACT

Italy is undergoing a series of reforms, aimed at improving the country's economic and social situation. These reforms are being encouraged by the National Recovery and Resilience Plan (NRRP), which is part of the Next Generation EU program. By implementing the NRRP, Italy hopes to create a more sustainable and resilient economy that will benefit both its citizens and the wider European community. As part of the NRRP, the Integrated Plan of Activities and Organization (PIAO) has been introduced as a key reform. This planning tool aims to replace the function-specific planning documents that were introduced gradually through previous reforms over the last few decades. The PIAO is a futuristic development that is designed to guide the government's administrative actions towards creating public value. By adopting a holistic approach that considers all of the relevant dimensions, organizations can ensure that they are delivering value in a way that is both effective and sustainable. The purpose of this paper is to explore the concept of public value and how it is promoted by public administrations. The study will use a content analysis approach to examine the different sections across the Italian state that discuss the definition of public value and the methods for maximizing it. By analyzing these strategies, the study will identify similarities and differences in the understanding of public value across the various regions of Italy. The findings of this analysis will provide valuable insights for developing new planning tools in the future.

*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 (Benington, 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 refined to better serve society's needs and aspirations (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 INTEGRATED PLAN OF ACTIVITIES AND ORGANIZATION (PIAO)**

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. At the strategic level, the PIAO has to be interpreted as a recap of change' that will enable constant and accurate monitoring of the administrative transition process initiated with the NRRP. Public administrations must prepare this document with more than 50 employees. This single organizational document will last for three years and be updated annually. It incorporates the contents of various plans currently required for administrations.

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 to combine multiple plans and fulfillments into one document. 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). 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. Indeed, 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; Gagliardo, 2021). It has a solid communicative purpose, 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. This approach aims to enhance the public's benefits from the government's actions and decisions. It can be considered 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 (Gagliardo & Saporito, 2021). 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*" (Gagliardo & Cepiku, 2023). In fact, 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).

With the PIAO, performance becomes the lever for creating public value, and the corruption prevention discipline is the lever for protecting it. The novelty of the themes introduced, the Plan's focus on public value, and the limited number of accounting papers have led to the desire to investigate analogies and differences in the interpretation and conception of public value through the following research, with a focus on the work of the Italian regions. The work aims to answer the following research question: How do Italian regions interpret the public value mission described in the PIAO by choosing to prioritize some goals over others to generate it, and what issues do they neglect in value creation?

## **PUBLIC VALUE: THEORETICAL OUTLINES**

To better understand the implications of the instrument and the novelty of introducing public value as a goal for the government to achieve, it is important to survey its interpretive evolutions over time to its dimension within the PIAO. 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. Benington and Moore define PV as the sum of individual values and the long-term public interest, including the needs of generations to come (Benington & 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). In recent years, the concept of public value has been increasingly debated in the academic literature on public policy, administration, and management (O'Flynn, 2021). 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. In addition, operational objectives that cut across various areas, such as simplification, digitalization, full accessibility, equal opportunities, and gender balance, are crucial for the strategies aimed at creating public value (Deidda Gagliardo & Saporito, 2021). Under the new vision presented by the PIAO, each administration needs to consider what its Public Value is and what strategies it could employ to create it (Deidda Gagliardo & Saporito, 2021).

## METHODS

Document analysis is a systematic procedure used for reviewing or evaluating both printed and electronic documents. Like other analytical methods in qualitative research, document analysis requires the examination and interpretation of data to elicit meaning, gain understanding, and develop empirical knowledge (Corbin & Strauss, 2008). 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. From the section entitled 'Public value, performance, and anti-corruption,' the paragraphs on public value and its measurement were isolated. 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 any repetitions, similarities, and differences. Then, a manual content analysis was used to organize information into significant themes (Torelli et al., 2020). The analysis was carried out individually by the two authors and cross-checked at the end. Each theme identified was correlated with the number of objectives related to it in each regional plan. For practical reasons, the primary impact category was chosen. In this way, it was possible to see how a region: (1) interprets public value; (2) chooses to prefer some objectives over others to generate public value, and (3) what issues it overlooks in the creation of value. All the activities were carried out with the agreement of both authors.

## RESULTS

The analysis of the public value sections of the documents allowed the selection of the following recurring themes connected to public value. "Institutional and political well-being" refers to administrative processes' improvement and increased efficiency. This theme includes simplification and digitalization of 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. Where well-being can be associated with multiple impact dimensions, Public Value should be measured in terms of overall well-being or balance between impacts, a dynamic that is still complex. 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. We analyzed each region's strategic objectives and the objectives associated with the identified themes for the 2022-2024 interval, respectively. Upon evaluating the data that shows the total number of strategic objectives, it is evident that each region has distinct numbers. For instance, the Friuli Venezia-Giulia region has 98 strategic objectives, while the Calabria region has only eight strategic objectives. The strategic objectives outline a course of



action that guides the implementation of operational objectives. However, some projects may focus on improving areas of well-being that are outside the strategic objectives, as seen in the case of the regions of Tuscany or Veneto. This trend does not imply the insignificance of the object of analysis. However, it does imply awareness of the influence of other variables in defining what it means to create Public Value. Abruzzo, Calabria, Friuli Venezia-Giulia, Lazio, and Trentino Alto-Adige are the regions that prioritize institutional well-being. Umbria has the most strategic objectives aimed at creating educational well-being. Marche, Piedmont, and Valle d'Aosta are ranked highest for Economic Well-being, while Basilicata, Campania, Liguria, Lombardy, Puglia, Sardinia, Sicily, Tuscany, and Veneto are ranked highest for Environmental Well-being. It has been noted that health, cultural, and social welfare are not the primary strategic priorities for any region. However, the Friuli Venezia-Giulia Region stands out as being more homogeneous in its 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, contributing to its overall well-being. Promoting health and well-being has not been a primary focus for any region, especially after experiencing a pandemic that greatly affected the organization and management of general healthcare systems. 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. Finally, let us identify which Regions reported the most objectives based on the type of well-being created. Lombardy and Friuli Venezia-Giulia have the same number of objectives for Institutional well-being. Liguria has the highest number of social and welfare well-being objectives, while Sicily has the highest objectives for health and well-being. Umbria has the highest number of objectives for Educational well-being, and Sardinia has the highest number for Economic well-being. Friuli Venezia-Giulia has the highest number of objectives for Cultural well-being, and Lombardy has the highest objectives for Environmental well-being. The operations were repeated for all plans for the period 2023-2025 to complete the analysis. Unlike the other regions, Valle d'Aosta has oriented almost all its 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 Valle d'Aosta, 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. Toscana (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 aimed at the protection of civil and social rights and to the enhancement of issues related to research and the university. Similarly, Lombardia, in addition to focusing on economics and institutional purposes, devotes ample space to training young people and promoting the university system. 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 Sicilia, Lombardia, and Lazio have dedicated a conspicuous part 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 Sicilia. Like the Liguria region, the Sicilia region seems to maintain 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 Sardegna region is the one that devotes the most attention, along with Latium, 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. Puglia, 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. Abruzzo and Emilia devote little space within the PIAOs to the issue of public value, analyzing the issues residually. 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

The PIAO has introduced a groundbreaking and futuristic approach to ensuring that the government's administrative actions are directed toward creating public value. 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. Given the differences and disparities between regions, applying this new programming uniformly at a national level looks complex. It seems clear

that one of the main drivers for reading the dissimilarity of the submitted plans and their different characteristics may lie in the different interpretations each region has given to the concept of public value. This can be seen both from the space devoted to it in the plans and from the different structuring of individual goals. This inhomogeneity underlines the importance of presenting the concept of public value clearly and consistently, eliminating shades of abstractness (Wirtz et al., 2023). Moreover, in the profound restructuring of the political, economic, and social context, various stakeholders may express divergent values, interests, and ideologies. To achieve tangible progress, it is paramount to collectively agree on the essential actions to prioritize to archive public value (Benington & Hartley, 2019) at a national level. The data collected showed that the northern regions performed commendably, developing more objectives than the rest of the peninsula. The comparison can help confirm the widespread disadvantage of the South in socio-economic areas. Apart from a few isolated exceptions, most regions distribute their objectives evenly across the highlighted topics. In the literature, it has been concluded that the best perspective, 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, is a weighted balance or trade-off between different impacts (impact of impacts) of the socio-occupational, economic, environmental and health dimensions (Deidda Gagliardo & Saporito, 2021). The data show that the goals of the Italian regions primarily revolve around economic, environmental, and institutional issues. These three dimensions seem to be the fields through which Italian regions believe they can generate the most public value. The 'big absentees' remain the objectives dedicated to improving public health. In particular, in the first version of the PIAO, issues related to health and well-being appear among the main objectives for only three regions: Marche, Piedmont, and Trentino Alto Adige. In the second attempt of the document, it was 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 improvement of which is indispensable in the Italian contest, especially regarding gender equality, childcare, and care of the frail elderly, as well as the management of continuous migration flows (Naldini & Saraceno, 2008)

In this sense, it is evident that in early versions of the PIAO, regions were not able to balance impact perspectives as should instead be done by recalibrating actions dynamically according to

different contexts and periods to maximize public value (Deidda Gagliardo & Saporito, 2021). Despite significant challenges, the Italian regions have first attempted to create a 'culture of public value' that effectively drives 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. The comparative evaluation of the ministries' PIAO development processes in the 2022-2024 and 2023-2025 cycles attests to most administrations' ongoing learning process. However, further studies are to be pursued to investigate the developments of the impacts generated by the objectives chosen by each region in the actual implementation of PV.

## 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 study's limitations 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.

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