

# PERFORMANCE MANAGEMENT SYSTEMS IN ITALIAN LOCAL GOVERNMENTS

*Monica Giani, Riccardo Giovannetti\**

## **Analysis scheme of performance management systems**

In this paper we present an analysis scheme of performance management systems which is aimed at identifying the components of those systems and their characteristics.

The model proposed considers the following variables:

- the idea;
- the instruments;
- the individuals and the process;
- the methods of use.

### **A) Idea / official conception of the performance management system**

The official conception of the performance management system is a formally stated idea, a concept which encompasses the system's official aims, the criteria taken as the basic reference, and the function assigned to the system in the institutional and organizational context.

In the context of the model proposed, it is preferred to depict the variable idea as an official conception, which can thus be derived from regulatory and founding documents, from programmatic documents, or in any case from formal statements made by the directors of the institution and/or bodies responsible for control. In fact, this is not a reference to the practiced conception, which is expressed by the behavior of the actors, and more in general, by the dominant culture within the functioning of the organization.

The operational method chosen to define the idea of a performance management system consists in identifying a series of characteristics of the concept officially adopted in the various entities, through the examination of documents. Each characteristic is defined by a polarization

---

\* The authors thank prof. Renato Ruffini for the fundamental contribution for the realization of the research.

expressed by two conceptions which are opposite regarding specific aspects (Table 1), with the following terms:

- *Evolutionary/static.* An evolutionary conception is one that is explicitly oriented towards gradually realizing a performance management system that is adjusted to the institutional and organizational situation of reference, starting with certain components and successively added new methods. This implies the intention to develop processes for learning about and spreading the performance management culture over time. A static conception, on the other hand, is a conception merely aimed at setting up a system adequate to meet the institution's needs, or in any case meet the requirements imposed from the outside.
- *Differentiated/undifferentiated.* A differentiated conception is one that recognizes the need to adopt different performance management criteria and methods, with respect to different types of activities, or different areas of administration. To the contrary, a uniform, or undifferentiated, conception is one that does not recognize this need, or in any case expresses a uniform approach for all of the activities or parts of the institution.
- *Referred to benchmark/self-centered.* A conception referred to a benchmark is one which appears oriented to comparing the institution, its components or activities, with significant outside realities, to obtain an indicative value of the performance achieved. A self-centered conception, on the other hand, is that idea of performance management that does not assume external terms of reference, but limits itself to examining its own activities and results.
- *Elaborated internally/adopted from the outside.* A conception which is elaborated internally is one which expresses its own interpretation and vision of the performance management system and does not limit itself to passively adopting the provisions of law, or provisions coming from external subjects. On the other hand, the idea is adopted from the outside if the official documents are limited to referencing the regulations in the field, or referencing standard methods codified by bodies outside of the institution.
- *Constructive/non-constructive orientation.* A conception of performance management has a constructive orientation if it is oriented to the production of proposals and recommendations for the institution's managing bodies. The idea is not of this type when the contributions expected from the activity have other purposes.

- *Orientation to sanctioning and guarantee / non-sanctioning.* An idea is oriented towards a guarantee and sanctioning function if it views performance management systems as a moment for verifying and certifying correct and incorrect methods of operating. To the contrary, an orientation is non-sanctioning if it does not seek to determine and verify the correctness of behavior.
- *Balanced/unbalanced in the relationship between analysis and synthesis.* A conception is balanced if it combines the extension of the analytical measurements with an effort to offer elements of synthesis that facilitate the assessment of the general functioning of a sector or activity. To the contrary, an idea that emphasizes only one of the two aspects it is unbalanced with respect to the analysis, or the synthesis.
- *Balanced/unbalanced in the relationship between quantitative and qualitative approach.* A conception is balanced if it combines the extension of the quantitative measurement with an effort to grasp the critical qualitative elements for the assessment of the general functioning of a sector or activity. To the contrary, an idea which favors only one of the two aspects is unbalanced with respect to the quantitative or qualitative approach.

## **B) Performance management instruments**

The concrete analysis of performance management systems applied in local authorities, leads to the identification of instruments that derive both from regulatory reforms (Leg. Decree 77/95), and the development of managerial practices.

A local authority's principal instruments of performance management are therefore:

- Term policies and Anticipatory and Programmatic Report
- Executive Management Plan / Detailed Plan of Objectives
- Personnel evaluation system
- Control systems (strategic, management, administrative-accounting regularity...)

### *Term policies and Anticipatory and Programmatic Report (RPP)*

The term policies is the first political document that expresses the Council's strategic policies. That document generally represents a synthesis of the stated policies of the winning Council, and often presents generic contents and the use of a language and structure which is more political, and still distant from managerial-type programs.

The Anticipatory and Programmatic Report (RPP) constitutes the first phase of the programming activity, which follows directly from the programmatic policies for the term,

defined, as the first act of the administration, by the City (or Provincial) Council, based on the policies expressed by the Council which won the elections.

It is important to emphasize that the validity of the contents of the RPP essentially depends on whether the preparation of the document was developed through the performance of in-depth analyses of the external environment, from the initial development of adequate strategic management instruments, and whether there was a significant involvement of both the policy organs and the management organs. In the alternative, the risk is that of the preparation of a document which, although it may be important and useful, risks having a limited impact on the local authority's activities.

#### *Executive management plan (PEG) / Detailed Plan of Objectives*

The Executive Management Plan (PEG) or the Detailed Plan of Objectives (PDO) allows for developing an instrument suitable for budget management, in an organic manner.

The principal elements of a Peg are:

- the objectives set for the period of reference (level and quality of services, public works to be implemented, results standards to be guaranteed, etc.);
- the actions necessary to reach those objectives;
- the resources required (human, technical and financial), or those necessary to pursue the results themselves.

In a logic of budget management, this instrument is absolutely coherent, if not essential, in cases where one wishes to make the leadership be responsible.

Considering its contents and goals, the Peg is the essential document for the analysis of performance management systems of local authorities, since on the one hand, it allows for linking strategic planning with operative planning, and on the other, is able to act as a point of reference for all other management and control instruments and processes.

It is drawn up following the orientation of the programmatic policies, the anticipatory and programmatic report, and the multi-year and yearly forecast budget. The role of the peg is that of better clarifying the distribution of the basic units of the budget, both in terms of inputs (resources) and outputs (interventions), dividing them into chapters and linking them to specific activities/services, that are to be implemented, and the relative objectives to be reached.

#### *Personnel evaluation systems*

Among the recent regulatory and contractual reforms that have affected the area of personnel, there is certainly that of the personnel evaluation systems.

In particular, the CCNL (collective labor agreement) in the sector for the four-year period 1998/2001, introduced permanent evaluations, in art. 67 of the Professional Regulations of

3/31/1999. For the first time, it speaks of evaluation systems meant as the complete set of evaluation methods, management instruments and processes; moreover, these operative personnel systems are defined as permanent, meaning that the evaluation assume a role as an indispensable management tool for achieving the complete organizational and management autonomy of the institution. The regulatory and contractual framework thus foresees, for local authorities, personnel evaluation systems regarding both personnel with managerial qualifications and other personnel.

The area of personnel evaluation systems become essential for the purposes of the verification of the concrete application of performance management systems. In fact, the different evaluation systems must be conceived in an integrated manner, in which the different areas of evaluation in the institution are linked to the different instruments in terms of payment policy, in order to create a link between company aims of efficiency and effectiveness, and the aims of development and motivation of the personnel.

#### *Control systems*

Control systems represent the keystone of measurement and information systems for decisions, and represent the logical conclusion of the programming activities.

In local authorities, control systems can regard different dimensions: strategy, management and administration / accounting. For this reason, we speak of systems for strategic control, management control, and administrative-accounting regularity control (art. 1 Leg. Decree 286/99).

Strategic control focuses on the evaluation of the adequacy of the choices made during the implementation of the plans, programs and other instruments for defining the policy orientation in terms of congruence between results achieved and objectives set.

Management control aims at verifying the effectiveness, efficiency and economic character of administrative actions, in order to optimize the costs-results ratio.

Administrative-accounting regularity control is focused on guaranteeing the legitimacy, regularity and propriety of administration actions.

Below we present a table which analyzes the principal areas or elements of the performance management systems, or the programs / objectives and the indicators. For each of these two elements, a series of dimensions have been identified which are considered to be characteristic of the elements themselves, and in turn, each dimension is defined by certain classification criteria.

The identification of these dimensions is useful in order to correctly monitor and plan a series of factors that can influence, either positively or negatively, the functioning and quality of the different performance management instruments.

This grid constitutes an instrument for quantitative analysis that provides additional information for the proper identification of the type of performance management system being used.

In particular, the dimensions of analysis of the objectives are illustrated here (table 3):

- Relations with the strategy: verifies the existing relations and links between objectives and strategies contained in the planning and programming documents (term policies and rpp).
- Structure: analyzes the individual objective to evaluate the completeness of the description.
- Verifiability: shows the presence of evaluation techniques, intended as indicators, time schedules, and general descriptions ...
- % of attainment: determines the presence of percentage measurements of the degree of attainment.
- Responsibility: shows the assignment of the objective to one or more individuals.
- Time of attainment: determines the presence or absence of a schedule with respect to the objective.
- Variability and updating during the process: determines if the objective is monitored and updated throughout the year.
- Content: an analysis of the text determines the specificity of the objective, its link with the reference context, and its level of comprehensibility.
- Orientation: analyzes the general focus of the objective, that can be the optimization of economic resources, achieving volumes of activities, carrying out activities, limiting times, organizational improvement and the quality / satisfaction of the users.
- Implementation tension: shows how challenging the objective is, and the degree of attainability of the objective.

The analysis dimensions of the indicators are:

- Level of presence: measures the number of indicators.
- Type: the indicators are classified in a series of categories shown in the table n. 2.
- Analysis perspectives: verifies the presence of a single analysis perspective (only one type of indicator) or a plurality or perspectives (different types of indicators).
- Measurement criteria: determines the measurement technique of the indicator: direct measurements, ratios between values, on / off (measurement of the realization or lack of realization of the activity), evaluation scales, general descriptions.
- Definitions of standards: analyzes the presence or absence of standards and objective measures (expected value of the result) with respect to the indicators.

### C) Process and individuals

The implementation of performance management activities, in addition to involving the statement of a basic idea and the activation of methods, necessarily involves the intervention of individuals and the activation of a process.

In particular as regards the process, it is important to highlight that the phases of strategic and operative planning are not strictly divided up among policy organs and management organs, but actually, the activation of systems for communication, discussion and negotiation is an essential and central variable for the implementation of performance management systems.

It is possible to identify a series of dimensions that characterize the process. These are, in particular:

- activation of systems for analyzing the needs of the external and internal environments: this dimension is used to determine if structured and formalized systems of analysis are activated regarding the external and internal situations of the institution;
- determination of the necessary resources: in this case, we determine if the performance management process foresees mechanisms for analyzing resources (financial, human, instrumental) with respect to the programs / objectives hypothesized;
- negotiation (level, object: objectives / programs and resources): this dimension is used to analyze the level of negotiation of the objectives / programs between policy and managerial bodies, as well as the subject of the negotiation, and in particular if it regards only programs / objectives, or also the method of allocation of resources;
- alignment, or lack thereof, with the programming schedule: in this case we verify if there is an alignment between the implementation time of the performance management processes and the times prescribed by regulations regarding the programming instruments (for example, budget forecast)
- one time / repeatable: this variable is used to determine if the process is implemented only one time, or if it has different phases of verification and correction;
- top-down / bottom-up: this dimension is used to determine how the process flow of definition of the programs / objectives takes place. Specifically, it will be top-down if the process starts with complete and structured planning by the policy body which then translates into policies for the management levels. A bottom-up process, on the other hand, foresees a decisive role of the management in proposing programs and objectives, up to the point of defining strategic planning.

As regards the individuals involved in the performance management system, it is appropriate to note that the real system of relations and the level of complexity of this system, have a strong impact on the implementation of performance management, including in light of the regulatory reforms that have introduced a new model of governance in which policy and management bodies must have significant levels of interaction and involvement.

For this reason, we can identify some of the characteristics of the individuals:

- type: this dimension is used to analyze which individuals are involved in the process;
- degree of involvement / responsibility: this variable is used to analyze the degree of involvement of the different individuals ( for example, the role of the general director, the budget and finance sector, the directors,...) and the activation, or lack thereof, of responsibility systems with respect to the different phases of the process;
- level of resources made available: determines the presence or absence of structures and resources made available by the institution for the design and management of performance management systems (creation of specific units for internal auditing, quality control, customer analysis,..).

#### **D) Use of performance management systems**

The use of the system is an indispensable characteristic of the performance management process, since the system can only be improved through its use. The model developed recognizes three fundamental methods of using the results and reports, in terms of:

- progress of basic knowledge;
- responsibility-reliability-managerial accountability;
- improvement of performance.

This is a tripartition that the model adopts from the literature, and in particular from Vedung (1997, p. 101), but which has generally been widespread since the second half of the 1970s.

Briefly looking at this division, we concentrate above all on use orientated to the increase of basic knowledge. The performance management system in this case is aimed at increasing the common body of knowledge available regarding the organization and its interactions with its stakeholders. It also allows for using the information to improve the quality of the decisions in the programming, budgeting, and strategic decision-making processes.

Based on the orientation to managerial reliability-responsibility-accountability, the evaluations of the system are elaborated in order to allow for the allocation of resources, decision-making, the activation, continuation or termination of interventions and programs, and the distribution of incentives to both individuals and groups.

Finally, there is the logic of improvement (also learning or enhancement), in which the performance management system is part of the daily management. It becomes an element at the service of the company organization, and especially for the personnel most directly involved in the interventions. This is an perspective in which performance management does not assume the purpose of responsibility, or even penalties, but rather contributes to improving the approaches, providing useful indications for the incremental improvement of the methods adopted.

## **The case of the City of Venice**

The City of Venice is a city with approximately 270,000 inhabitants, with a strong vocation for tourism; in fact, every year, the city is visited by about 14 million persons.

In the year 2000, a new mayor was elected, and a new city manager was chosen; these developments led to a series of changes:

- identification of a new organizational structure, with the creation of four transverse head offices, five staff head offices and eleven line head offices; these offices were grouped into three departments: the programming and organization department, the department of welfare, heritage and culture, and the department of environmental protection department and socio-economic development of the territory. Furthermore, there is an interdepartmental finance and budget office and three offices that answer directly to the general secretary;
- introduction of an objectives-based management system,
- introduction of a quality-based management system.

### **A) Idea of the performance management system**

From 2000 to 2005, the performance management system was focused on annual planning; there was no three-year planning or term planning, nor was there any reference to the institution's strategies in defining the objectives.

Since 2005, with the new administrative term and the simultaneous renewal of the of the technical management, a process of overall reassessment of the documents and dynamics of the performance management process was begun, aimed at:

- aligning the instruments used, that is, making the strategic planning documents (strategic plan, electoral program and programmatic policy for the term) and programming documents (anticipatory and programmatic report, executive management plan and detailed plan of objectives) coherent and integrated,

- achieving a greater knowledge and sharing of term strategies at the various levels of the city organization,
- experiment with instruments for the evaluation of the effectiveness of policies in terms of impact on the environment of reference,
- more effectively anchor the realization of the government program to management based on objectives and rewards,
- distinguish more between the competence of policy and that of management.

This makes it clear that as of today, the PM system is of an evolutionary nature, internally developed by the programming and organization department together with the general director, the evaluation group and the technical bodies, oriented towards continuous improvement and balances between different types of analyses.

## **B) PM Process, individuals and instruments**

The process which led to setting up the new PM system was a long one, and involved various individuals within the entity, first of all the programming and control office, which was created specifically for this purpose.

The first step was that of analyzing the Mayor's electoral program and inauguration speech, to translate them into an initial list divided into strategic areas (19), guidelines (100) and priority actions, identifying the interested authorities and offices. Each guideline was reclassified based on "subject."

The next step was that of having each councillor meet with the relevant directors regarding the appropriate part of this document. In this manner, corrections, integrations and additions were made, in particular for those sectors, which were mostly internal, for which no strategic policy orientation was present in the electoral program. These meetings, coordinated by the General Director and his staff, were also an occasion for communication, and increased awareness, discussion and sharing of the strategic guidelines of the term among political and technical bodies.

The resulting document was submitted by the Mayor to the City Council and then approved as "Programmatic policies regarding the actions and projects to be carried out during the term."

In the start-up phase of the 2006 budget programming process, the structure of the RPP was also reviewed, as an important intermediate instrument between strategic planning and annual programming. First of all, the RPP was detached from the organizational structure, passing from a division of the programs based on the "head office," and a division into six macro thematic areas, to which all of the city cost centers were traced from an accounting standpoint.

The six macro areas are the following:

1. infrastructure and mobility,
2. residency policies,
3. tourism, policies for the territory and environment, economic activities and urban safety,
4. welfare, education, culture and heritage policies,
5. activity of general administration,
6. strategic planning, programming and control.

The connection and coherence of the RPP with the policies of the term are guaranteed by the identification of “goals” for each program, which coincide, generally speaking, with the priority actions of the policies of the term. The document thus obtained was submitted to the councilmen and directors along with a three-year Gantt diagram for each goal, asking them to indicate, including based on available budget resources, which goals they intended to pursue and in which fiscal year, marking the appropriate box intersecting with the year.

After defining the RPP programs, each of the individuals responsible for a structure identifies a proposal of PEG objectives which is coherent with the RPP programs and the policies of the term.

Lastly, in a series of “negotiation meetings” between the Group (General Director, City Secretary and two outside experts) and directors, each single objective is discussed and the integrations and corrections to be made are agreed upon.

The objectives are classified into three categories:

- *development objectives*, if they call for new services, new initiatives, different methods of providing services, new benefits for the users, ...
- *improvement objectives*, if they are aimed at improving the standards for providing services compared to the past (reduction of time needed to provide the service, reduction of unit costs, increase in the number of users, actions for improving quality,...),
- *maintenance objectives*, when standards for providing services that have already been reached in the past are repropounded.

At the end of the negotiations :

- the Management Control service defines the PEG that the General Director submits to the Council for approval
- each office develops the objectives agreed upon, defining, only for development objectives, “who does what and when,” that is, plans for activities, times, loads and responsibilities, and send the outcome of that process to the General Director for the preparation of the Detailed Objectives Plan. This instrument thus contains all of the

detailed information necessary for reaching the objectives assigned by the Council with the Peg, and is the instrument to be used for carrying out the management control. It also contains a forecast of the indicators resulting from the product catalogue, in order to evaluate the expected volume of activities.

The product catalogue is another instrument which was introduced in order to identify all of the final products provided by the city.

In fact, the products identified have external importance, they are the result of the processes and are measured using quantity and quality. This system allows for systematically and permanently monitoring the activities of the services, to improve the efficiency and timeliness of the management reports, and to support the processes of resource allocation...

After the approval of the PEG by the City Council, the Evaluation Group identifies for each director the “institutionally relevant” objectives and their relative importance, to be used for the evaluation of the result together with the other parameters linked to the improvement of the management activity and organizational conduct. At the same time, each office holds one or more working meetings to illustrate the objectives to all of the personnel, specifying the contribution that is expected from each employee, which will subsequently be formalized by the directors and persons in charge of organizational positions through the “objectives assignment cards,” foreseen by the evaluation system for each individual employee, in which reference will be made, as possible, to the activities plans foreseen in the PDO for each objective.

### **C) Use of the PM system**

At first, the PM system was focused on managerial responsibility; and in fact, it was strictly linked to the systems for evaluating personnel. It was not used by the directors for the management and programming of their activities, and was considered by them as a mere formal requirement for the preparation of programming and control documents.

Subsequently, with the definition of the new PM system, a logic of improvement of performance was adopted; even only at an embryonic level, there was an attempt to align strategic planning with operative programming, and introduce a system of analysis or performance with structured indicators and expected standards.

The strong focalization of the PM system with the strategies of the institution also show an orientation based on managerial accountability, as there is a search for a connection between the realization of interventions and objectives with the programs for the term.

- Methodology used

The research focuses on the analysis of the institution’s programming and control documents, and in particular: strategic plan, term policies, auditing and programmatic report,

plan of objectives. The time period of reference refers to the years 2004, 2005 and 2006. It is important to emphasize that during 2005, following the direct election of the mayor, the political administration changed, and this led to a both a period of transition that also influenced the performance systems, and also subsequently to a change in the processes and instruments for planning and direction based on objectives.

The analysis was centered on the strategic objectives assigned to the managers (contained in the plan of objectives) evaluating them according to a series of items that were presented previously.

In particular, about 400 objectives were individually analyzed, through a textual analysis, the classification of the indicators attributed to each objective, a comparison of the objectives with the contents of the other programming documents (term policies, rpp), in order to reach a quantitative analysis of the management objectives.

In going over the general model, the variables taken into consideration are the following:

Relations with the strategy: Table 4 : verification of the relations and connections existing between objectives and strategies contained in the planning and programming documents (term policies and rpp).

In the analysis of 2004, 141 objectives were evaluated, of which 32% were directly linked to the auditing and programmatic report, 24% from the term policies (we note that a single objective can follow from both rpp and term policies), while 56% of the objectives show no connection with the strategic planning documents.

The year 2005, being a year of political transition, in general shows a significant reduction of the connection between the management objectives plan and the strategic planning documents; a reduction caused by the postponement of the preparation of the institution's strategic documents.

In general, a typical characteristic of local Italian institutions emerges, in which the division between political policy and the management role carried out by the managers de facto leads to a distance, or even a complete distinction between, the strategic planning documents and the managerial programming documents.

In the case of the city of Venice, this tendency of a lack of connection is shown, together though, with significant percentages (in particular for 2004) of objectives following from the institution's strategic policies.

In 2006, following a strong focalization on the programming process, we see that a full 61% of the objectives analyzed are connected to the institution's strategy (RPP and term policies).

Structure: Table 5: the individual objective is analyzed to evaluate the completeness of the description.

For both 2004 and 2005, we see a tendency towards constructing the objective in an well-structured manner with an ample description of the objective itself and often also of the phases of activities. This characteristics indicates a planning method oriented to the institution's activities rather than the impact of those activities on the results. The advantages of this system of objectives are a completeness and clarity of the planning, along with a scheduling of phases and intermediate results.

In 2006, the development and improvement objectives were all found to be very well-developed (70%), while the maintenance objectives are described in a synthetic manner, as they are linked to structured and known working processes.

Verifiability: Table 6: the evaluation techniques are determined, by this meaning indicators, time schedules, general descriptions.

The data regarding the verifiability of the objective show a scarce propensity for multidimensionality of the evaluation techniques. In fact, we see a significant percentage of objectives lacking evaluation techniques, and a very low percentage (which even falls during 2005, also with respect to the end of the political term) of objectives that have numerous analysis perspectives. The 2006 data confirm the difficulty of verifying the institution's objectives, with data that is basically the same as that of 2004.

% reached: shows the presence of percentage measurements of the degree reached.

Responsibility: Table 7: shows the assignment of objectives to one or more subjects

The objectives plan is oriented towards identifying only a single responsible person, except for certain exceptions in which more than one responsible person is present, but there is no precise indication of roles. This tendency is common for both 2004 and 2005. A model of sole responsibility is based on the principle of functional specialization of organization, which penalizes a transverse vision of services and an orientation towards integration.

In 2006, we note a strong increase of the attribution of responsibilities to more individuals, even though the distinction of the roles remains undefined.

Times for reaching: Table 8: shows the presence or absence of a schedule with respect to the objective.

The orientation of the objectives to carrying out activities and structuring the activities in phases consequently leads to a detailed specification of the time schedule for the objectives. In fact, it is possible to notice a tendency towards identifying not only the initial and final times, but also the intermediate deadlines, a tendency which increased from 33% in 2004 to 48% in 2005.

The time span of reference is in any case always the calendar year; there is a lack of multiyear orientation deriving from programming oriented to the short term.

We see an improvement in time planning from 2004 to 2005, which leads to a total absence of objectives that only have initial or final times.

In 2006, the scheduling of the objectives decreases, but this is also to be attributed to the period of the analysis (beginning of the year).

Variability and updating during the process: shows if the objective is monitored and updated during the year.

It was not possible to make a reliable determination of the variability and updating of the individual objectives during the process, but it is possible to see, from the interviews carried out, a tendency to maintain the structure of the objectives plan, with only a few instances (only a few per year) which present variations.

Content: Table 9: an analysis of the text shows the specificity of the objective, the connection with the context of reference and its comprehensibility.

The characteristic of a detailed description of the objectives plan translates into the definition of specific contents, which are contextualized and comprehensible (about 50%) or even highly described (25%). In any case, a significant percentage of objectives whose contents are generic or barely comprehensible remain.

Orientation: Table 10: analyzes the general focus of the objective, which can be the optimization of economic resources, achieving volumes of activities, carrying out activities, limiting times, organizational improvement and the quality / satisfaction of the users.

A tendency towards setting objectives oriented to carrying out activities is shown (70% in 2004, 60% in 2005 and 66% in 2006). On the other hand, the focus on optimization of resources is almost completely lacking (2% in 2004, 4% in 2005 and 2% in 2006). There is a significant presence of time orientation for the years 2004 and 2005 (10% in 2004 and 12% in 2005); this aspect decreases significantly during 2006 (1%).

Orientation to organizational improvement (11% in 2004, 15% in 2005 and 16% 2006) increases progressively and gradually over the years, while orientation to quality and the users sees a strong increase during 2006 (6% in 2004, 8% in 2005 and 15% in 2006).

An management approach based on objectives focused above all on the planning of activities, rather than the measurement of the dimensions of the efficiency and effectiveness of public services, is confirmed.

Implementation tension: Table 11: shows how challenging the objective is and the degree of achievability of the objective.

The analysis of this dimension is in terms of quality, deriving from the reading of a text and a discussion with the institution's contact persons. We can see that a full 50% of the objectives are routine and achievable; this figure related to the analysis of other dimensions such as orientation (carry out activities 60/70%) and development. During 2006, the heavy focus on the institution's strategies leads to the reduction of the number of the routine objectives (32%) and an increase in development and improvement objectives (68%). We also see that a significant tension to define innovative objectives emerges, even though they are not yet challenging (41% in 2004, 34% in 2005 and 48% in 2006).

Only 10% of the objectives can really be considered challenging and containing a certain degree or complexity / implementation tension; a percentage which increases in 2006 though (20%).

Subsequently, the study concentrated on the analysis of the indicators contained in the objectives plan. For this as well, certain dimensions were identified, as shown above:

Level of presence: Table 12: measures the presence of one or more indicators for each individual objective.

In general, we can see a strong orientation to the definition of indicators based on objectives.

In 2004, 50% of the objectives had only one indicator, while 41% had a plurality of types of results.

In 2005, on the other hand, we can see a slight fall of tension in the definition of indicators (31% plurality of indicators), but this in any case translates into the indication of at least one indicator per objective (69%).

The general analysis of the performance management systems in local Italian institutions showed a structural difficulty in identifying measurements of results relative to objectives.

In the case analyzed here though, we find a developed propensity to set indicators, although they are frequently single and specific indicators.

It is appropriate to note that the combination in 2006 of the objectives plan and the Peg (which contains activity objectives) led to a significant increase of objectives lacking indicators (31%), which does not mean a worsening of the system, but rather a greater orientation towards true objectives of development and improvement.

Type: Table 13: the presence of one or more types of indicators is identified for each objective.

Despite the strong propensity to identify indicators, we find a marked tendency to above all set time indicators (progress of activity and time schedules: 72% in 2004 and 80% in 2005); the dimensions of economic efficiency, effectiveness, outcome, quality and input are completely lacking.

As regards productivity, this is present only at the level of 8% in 2004 and 6% in 2005.

The measurement indicators for output, intended as quantity of activities, are fairly significant (19% in 2004 and 12% in 2005).

This tendency to set, in most cases, indicators of the progress of activities, is strictly linked to the type of objectives, which translates into carrying out working phases and services.

It is important to note that despite the presence of focus of objectives oriented to organizational improvement, quality and users, adequate indicators linked to this dimension were not set.

The significant change which took place in 2006 translates into the growth of the dimension of effectiveness (46%), output (36%) and economic efficiency (7%) and the reduction of indicators linked to the state of progress of activities (1%).

Analysis perspectives: Table 14: the analysis of the types of indicators indicates the presence of one or more analysis perspectives.

In almost all of the objectives (85% in 2004 and 88% in 2005) we find the presence of only one analysis perspective; this can be traced to the fact that above all the indicators are of the same type.

The changes which took place in 2006 have led to the increase of objectives in which there is no analysis perspective, as they are objectives linked to activities.

Measurement criteria: Table 15: for each objective, the measurement criteria used are identified.

As regards the measurement criteria, we can note that in 2004 and 2005 there was a preponderance of the measurement regarding the realization of activities and objectives (on / off, or objective reached, objective not reached) and a propensity to also develop criteria based on direct measures and ratios.

Criteria such as evaluation scales and general descriptions are almost completely lacking.

The strong prevalence of the on / off criteria is linked to the tendency, which has been highlighted repeatedly, to above all set objectives such as working plans and descriptions of work activities to be carried out.

The changes which took place in 2006 regarding the type of indicators, have translated into different measurement criteria: direct measurements (47%) have increased a lot, along with ratios (52%), at the expense of on/off criteria (only 1%).

Definition of standards: Table 16: the objectives plan indicates the presence or absence of expected standard result measures.

The objectives plan is characterized by the clear prevalence of a lack of result standards in 2004 e 2005.

This orientation towards management based on objectives is focused above all on the simple measurement of the activities, it leads to the difficulty of defining specific standards that translate either into measurements and relations or dimensions of judgment (quality of service, satisfaction of users, conformity with quality parameters, ...) linked to result standards.

This consideration changes during 2006 when more targeted indicators, with the relative result standards (67%), are defined.

As further research and examination, we present, briefly, other analyses of PM systems of institutions, in particular regarding three cities and a region (Table 17). This analysis was carried out in a more synthetic manner than the previous one, but the results which emerged confirm the theses presented above.

The criteria used for evaluating the objectives provides for an analysis of the objectives from different standpoints; that is, if they are simultaneously specific (S), measurable (M) achievable (A), relevant (R), scheduled (T) – SMART acronym (Ammons). The selection of objectives all of whose aspects are immediately definable has been achieved only in rare cases, and in particular the weakest points of the objectives regard specificity and measurability. This last fact is confirmed by the almost complete absence of the identification of the objective levels, except for in the case of city 2, where there was a limited number of objectives and they were heavily negotiated.

These absences are easily explained, and regard:

- the scarce availability of operative information systems. None of the institutions are equipped with an information and control system based on standard indicators;
- the level of negotiation/negotiability of the objectives, in the sense that the more the objectives are negotiated, the greater the tendency to also define the levels with greater precision. This is the case with institution 2;
- the strong incentive to formulate the objective in a generic manner.

Practically, the generic nature of the objectives is logically correlated with the high level of achievability of the same, since the syntactic ambiguities not corrected by indicators and specific targets allow for making positive evaluations.

We should also point out that the fact that the objectives are not very specific and measurable is not necessarily a synonym of low quality of the objectives in terms of their usefulness in the management activities. In fact, we can note that even if the objectives are poorly formulated, they are generally relevant, or have a certain importance for the manager's activity. This factor was found also taking account of the weight given to objective when that weighing was done and considering the description of the objective with respect to the characteristics of the referenced production unit. The degree of relevance indicates that the

objectives identified are generally important for the manager's activity, and this factor is also to be linked to the number of objectives, in the sense that the smaller the number of objectives, the greater the degree of importance.

The degree of achievability / achievement of the objectives is always very high. This means that the objectives are not challenging for the managers, since they are often ambiguous and undefined, or in any case written in a cautious manner. It is clear that in this case, the definition of the objectives is heavily conditioned by the stakes involved, meaning that the fact that the objectives are linked to a financial reward (the retribution of the result) or a sanction in the event they are not reached (with respect to the principle of the manager's contractual responsibility in reaching the results and following instructions).

The time frame for the objectives is annual in most of the cases (in this case, the objective was considered without a time frame), but in almost all cases there is, even though with different levels of utilization, a connection between an objective and a gant, which has the purpose of describing the different phases/actions for pursuing the result and the time frame.

Taken as a whole, the objectives set in the programming systems we analyzed, tend to focus more on the activity to be carried out than on the result, in general, and they emerge more as policies than objectives, since they are conversational propositions that indicate activities to be carried out in the course of the year in order to pursue specific results identified in a general manner. Numbers and measurement instruments linked to these objectives are almost always lacking.

In conclusion, in the specific analyses carried out, the elements developed in the previous analysis of the city of Venice were also confirmed. We can therefore state that the objectives are characterized by:

- being qualitative and descriptive of activities,
- not having indicators associated with them, except for yes/no indicators,
- being generally measured.

Lastly, it is necessary to note that almost all of the institutions (especially the larger ones) are quite conscious of the limits of their objectives, and are working on three fronts:

1. the development of a greater alignment between management objectives and the institution's strategies,
2. development of control systems, and in particular of information systems, to activate the appropriate indicators,
3. increasing the rate of negotiation/discussion in the development of the objectives.

The analysis of the case of the City of Venice, when also compared to other analyses regarding local Italian institutions, shows a programming logic which is still of a traditional

type, but the quantitative analysis of the objectives shows a tendency to make the programming of objectives increasingly clear, and what appears to be an area of effort and improvement is the process of programming together with the develop of Performance management techniques (in particular the development of systems to measure phenomena and the creation of a good information system). A negative influence on the programming system based on objectives comes however from the distorted alignment between programming systems and incentive systems, which are essentially more overlapping than aligned, with clear negative effects on the quality of programming.

In the case of the City of Venice, it is important to emphasize the development of the Performance Management system during 2006, compared to the trends shown in the 2004-2005 period; in fact, the change in the political leadership and the leadership's strong focus on the definition and organization of the institution's strategic plans, led to a development in the planning processes, and in particular:

- there was an evolution in the basic idea of strategic programming, which focused on an orientation towards continuous improvement and development of knowledge;
- much attention was focused on, on the one hand, a detailed and well-structured formalization of the authority's policies, and on the other, sharing those policies at the different levels of the organization;
- a willingness emerged to carefully align the different levels of programming and the relevant documents, in order to integrate the policies of the political body with the management's plans of objectives;
- an intense process of planning was initiated in the institution, which saw the direct and significant involvement of both political bodies and managers, with a role of coordination and connection played by the General Director;
- management processes based on objectives were developed, through tables for discussion and negotiation which led the management to carefully define types of results, times and priorities.

This path of development relative to both the construction of a clear and comprehensible strategy and the realization of a consequent programming by the policy and management body, already led to the first consequences in the 2006 objectives plan:

- above all, the relationship between management objectives and the institution's strategy increased; this dimension is essential in order to define the "real" contents of development of PM systems; indeed, objectives which are not linked to the institution's goals lead to planning which is routine and centered on the activities rather than on the services and results;

- the system of assigning management responsibilities improved (for example, responsibilities of multiple individuals for single objectives began to be defined), precisely because structured processes of discussion and planning were initiated;
- the implementation tension of the objectives plan increased overall starting already in 2006, confirming a greater effort in defining results which were challenging and not easy to reach, precisely because they were linked to broader strategies rather than predetermined work processes;
- as regards the indicators used to measure the objectives, the types used, in particular as regards the measurement of effectiveness (which was completely absent in the previous period) and economic efficiency, while the measures regarding the state of progress of the activities were reduced to a minimum, demonstrating that the administration has gone beyond a programming model centered on the simple description of the functions to be carried out, rather than the results to be pursued.

Along with these immediate and manifest developments, there remain areas for improvement and development of PM systems, such as the incomplete verifiability of many of the institution's objectives, the clarification of the different levels of responsibility of individuals, the generic content of many objectives, the orientation of the objectives (for example, not focused on the optimization of resources), the need to develop the part regarding the measurement of the phenomena (through the improvement of the type of indicators, their organization into multiple analysis perspectives and the percentage growth of indicators of efficiency and quality) and the creation of target and measurement systems that serve as a real comparison and analysis of the objectives and their impact.

In the case under consideration, a model of development of PM systems thus emerges which shows significant areas of evolution, especially as regards the content of the objectives and their alignment with the institution's strategies, but the need to develop two essential dimensions also emerged:

- the growth of the role of management in terms of clear definition of managerial responsibilities and orientation to results;
- the development of the technical dimension of PM systems; in particular, the need emerged to create systems of qualitative-quantitative indicators which derive from a heavy orientation to measurement and verification of the quality of the services. It is also necessary to develop information systems that allow for a real accessibility of the programming and control instruments, and the involvement of multiple levels (managers, internal controllers for different sectors) of the institution, in addition to

the traditional management control office, in order to provide analysis and measurement for the system of objectives monitoring.

With respect to an institutional model of public management based on the distinction of roles between policy (orientation activities and evaluation of results) and management (management activities) and based on management by objectives (Ruffini 1992, Caccia 2004, Rebora 1999), the first part of the analysis shows that the model of distinction between the roles of policy and management, based on PM systems, despite having oriented the management towards results, has not substantially changed the existing managerial logic, which is still not based on proper programming and verification of the results focused on valid measurements and coherent evaluations.

This inconsistency between the institutional model and the managerial model falls entirely on the management, as it makes it difficult to have a real process of delegation of administrative action from policy to management. Faced with the objective difficulty of delegating on the part of the politician, what remains is the politician's prerogative to formulate policy and verify the results. This means that the manager is in any case strongly bound by the policies, and is essentially the "executor" of what is decided by the policy body.

From the empirical analyses, we can recognize a figure who provides support to the political bodies, who deals with problems directly through in-depth knowledge of the bureaucracy and negotiating abilities, a figure who is rather different from that of a "manager" having broad autonomy, who changes organizational situation and institution, and who makes others work by directing them on the basis of decisions elaborated through sophisticated processes of programming and control.

The analysis of the City of Venice shows though, that by working on the clear definition of policies and strategies of the institution on the part of the political body, and defining mechanisms of programming of results that invest managers with responsibility and clarify their roles, it is possible to define PM instruments oriented towards services and improvement, in which the role of the manager is that of pursuing significant results for the institution, and which allow for translating policies into concrete and measurable results.

The analysis of the objectives also highlights two aspects which are typical of public administration:

the difficulty in evaluating results (Borgonovi, Rebora)

a strong orientation to effectiveness rather than to efficiency and quality.

Both of these elements, despite being unique to public administration, appear to be elements of typical complexity in the public sector, but that complexity does not appear sufficient to act as a structural obstacle to a management orientation based on objectives.

Therefore, in public administration, it is possible to manage based on objectives, as is confirmed by the results of the case of Venice. When institutions invest in the system of defining objectives (with specific staff bodies, the development of well-defined control systems, etc.) the rate of improvement of the definition of the objectives is in fact immediately perceptible.

## Figures, tables, graphics and maps

Table 1: Grid of opposite values for the examination of the idea of a performance management system

CHARACTERISTICS					CHARACTERISTICS									
					++	+	=	-	--					
Evolutionary					Static									
Differentiated					Not differentiated									
Referred to a benchmark					Self-centered									
Elaborated internally					Adopted from the outside									
Constructive orientation					non-constructive orientation									
Orientation to sanctioning and guarantee					Non-sanctioning orientation									
Balanced between analysis and synthesis					Unbalanced with respect to analysis or synthesis									
Balanced between quantitative and qualitative approach					Unbalanced between quantitative or qualitative approach									

Table 2: Type of indicator

Type of indicator	Description
Economic and work efficiency (Efficiency)	The degree to which the process produces the output requested, at the minimum cost of resources
Effectiveness	The degree to which the output conforms to the initial objective requested
Productivity	Ratio between output of products / services and work or capital consumed Combination in a single indicator of the dimension of efficiency and effectiveness
Outcome	The degree to which the output meets the real needs of the users / citizens and produces long-term impacts
Quality	The degree to which the product / service meets the requests / expectations of the client / user or the degree of accuracy and timeliness of the product / service
Activity / Time progress	Respect for deadlines / times or working phases
Activity output	Measures the amount of products / services generated
Input	Measures the amount of resources (economic or other kinds of resources) that are used for providing a specific product / service
Safety	Measures levels of health and safety in the working environment
Equity	Measures the conditions of access to the services or the use of authoritative powers
Not indicator	

Table 3: The dimensions of analysis of the objectives

Area	Dimensions	Classification					
Program Objective /	Relations with strategy	Follows from the strategy			Not linked to the strategy		
	Structure	Very developed (analytical in the content and in the detail phases)		Developed (defined in the title and the general content)		Concise	
	Verifiability	High (presence of numerous evaluation techniques)		Medium (presence of at least one evaluation technique)		Low (absence of evaluation techniques)	
	% Reached	Present			Absent		
	Responsibility	Multiple with differentiated roles		Multiple without differentiation of roles		Sole	
	Times for reaching	Specific initial, final and intermediate phase deadlines		Specific initial and final deadlines		Absence of specific deadlines, or only initial / final deadlines specified	
	Variability and updating during process	Highly monitored and updated (more than one update per year)		Monitored and updated (one update per year)		Not monitored and updated	
	Content	Highly specific, contextualized and very comprehensible		Specific and/or contextualized, fairly comprehensible		Generic and/or barely comprehensible	
	Orientation	Optimization of economic resources	Realize quantity	Realize activity	Temporal (reduction of times or respect for deadlines)	Organizational improvement	Quality and orientation to the users
	Implementation tension	Challenging and not easy to reach		Innovative and reachable		Routine (of process) or easily reachable, or not reachable	

<b>Indicators / Outputs</b>	Level of presence	Multiple indicators			One indicator			Absence of indicators			
	Type	Economic and work efficiency	Effectiveness	Productivity	Outcome / Quality	Progress of activity	Output of activity (quantity)	Input	Safety	Equity	Not indicator
	Analysis perspectives	Multiple perspectives			Single perspective			Absence of perspectives			
	Measurement criteria	Direct measurements	Ratios		On / Off	Evaluation scales		General descriptions			
	Definition of standards	Presence of some standards					Absence of standards				

Table 4: Relations with the strategy

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
The objective follows from the RPP	32%	28%	61%
The objective follows from the term policies	24%	0%	
The objective is not linked to the institution's strategy	56%	72%	39%

Table 5: Structure of the objectives

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
Very developed (title, contents amply described, phases)	33%	37%	70%
Developed (title and contents developed)	35%	34%	3%
Synthetic (general title and/ or contents)	32%	29%	27%

Table 6: Verifiability of the objectives

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
High (presence of multiple evaluation techniques such as phases and indicators)	15%	4%	15%
Medium (presence of at least one evaluation technique)	47%	56%	46%
Low (absence of evaluation techniques)	38%	40%	39%

Table 7: Responsibility of the objectives

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
Multiple with differentiated roles	0%	0%	0%
Multiple without differentiation	11%	13%	53%
Sole	89%	87%	47%

Table 8: Times of reaching of the objectives

	Year 2004	Year 2005	Year 2006
Specification of initial times, intermediate phases and final times	33%	48%	37%
Initial and final times specified	44%	52%	33%
Absence of times or only final/initial times specified	23%	0%	30%

Table 9: Content of the objectives

	Year 2004	Year 2005	Year 2006
Highly specific, contextualized and very comprehensible	25%	24%	16%
Specific and/or contextualized and fairly comprehensible	51%	52%	56%
Generic and/or barely comprehensible	24%	24%	28%

Table 10: Orientation of the objectives

	Year 2004	Year 2005	Year 2006
Optimization of economic resources	2%	4%	2%
Achieve quantity	1%	1%	0%
Carry out activities	70%	60%	66%
Time (reduction or respect for deadlines)	10%	12%	1%
Organizational improvement	11%	15%	16%
Quality and orientation to the users	6%	8%	15%

Table 11: Implementation tension

	Year 2004	Year 2005	Year 2006
Challenging and not easily achieved	11%	12%	20%
Innovative and achievable	41%	34%	48%
Routine (process) or easily achievable, or not achievable	48%	54%	32%

Table 12: Level of presence of indicators

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year</b>
Plurality of indicators	41%	31%	35%
One indicator	59%	69%	34%
Absence of indicators	0%	0%	31%

Table 13: Types of indicators

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
Economic and work efficiency	0%	1%	7%
Effectiveness	0%	0%	46%
Productivity	8%	6%	7%
Outcome / Quality	1%	1%	2%
Progress of activity	72%	80%	1%
Activity Output (quantity)	19%	12%	36%
Input	0%	0%	0%
Not indicator	0%	0%	1%

Table 14: Analysis perspectives

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
Plurality	13%	12%	13%
Single	85%	88%	55%
Absence	2%	0%	32%

Table 15: Measurement criteria

	<b>Year 2004</b>	<b>Year 2005</b>	<b>Year 2006</b>
Direct measurement	21%	16%	47%
Ratios	17%	13%	52%
On / off	61%	70%	1%
Evaluation scales	0%	1%	0%
General description	1%	0%	0%

Table 16: Definition of standards

	Year 2004	Year 2005	Year 2006
Presence of standards	23%	20%	67%
Absence of standards	77%	80%	33%

Table 17: SMART Analysis

Institution	No. objectives	No. heads	Heads/objectives	SMART objectives	S	M	A	R	T	Specific targets
Region	1321	236	5,6	0%	31%	0%	78%	50%	0%	0
City 1 (100 emp.)	127	9	14,3	0,78%	15,7%	3,1%	94%	30,1%	5,5%	0
City 2 (300 emp.)	33	8	4,3	15,15%	42%	36%	90,9%	54,5%	60%	5
City 3 (7000 emp.)	372	116	3,2	4,6%	31,88%	11,9%	99,4%	79,2%	8,7%	0

## Bibliography

- Alchian A., 1989, «Elementi per una teoria dei diritti di proprietà», in “Teoria economica dell'organizzazione”, quaderni Formez, n. 13, Il mulino, Bologna.
- Ammons D., 1994, *Municipal productivity*, Praeger, New York.
- Baraldi S., 1995, *La gestione per obiettivi e i sistemi di controllo direzionale*”, in Baraldi S, De vecchi C., (a cura di ) *I sistemi di pianificazione, programmazione e controllo*, Giappichelli, Torino.
- Borgonovi E., 1987, “La produttività: aspetti teorici ed implicazioni operative con particolare riferimento alle amministrazioni pubbliche”, in AA.VV., *Saggi di economia aziendale per Lino Azzini*, Giuffrè, Milano.
- Borgonovi E., 1996, *Principi e sistemi aziendali per le amministrazioni pubbliche*, Egea, Milano.
- Bukaert G., Pollit C., 2002, *La riforma del management pubblico*, Università Bocconi Editore, Milano.
- Boyatzis R.E., 1982, *The competent manager*, John Wiley & Sons, New York.
- Buschor E., Schedler K., 1994, *Perspectives on performance measurement and public sector accounting*, Paul haupt, Berna.
- Caccia L. M., 2005, *L'orientamento stregico dei sistemi di controllo nelle aziende pubbliche*, in *Azienda pubblica n.1/2005*, Maggioli editore, Rimini.
- Dente B., 1995, *In uno diverso stato*, Il mulino, Bologna.
- Drucker P., 1973, *The practise of management*, Harper and Row, New York e H. Mintzberg, *The nature of managerial work*, Harper Collns Publicher, New York.
- Drucker P.F., 1978, *Manuale di management: compiti, responsabilità, metodi*, Etas, Milano.
- Flynn N., Strehl A., 1996, *Public sector management in Europe*, Prentice hall, London.
- Gerli F. F. Chiara e Vecchiato A, 2005, *Manager pubblici e performance eccellenti*, in *Pubblica amministrazione e competitività territoriale*, a cura di F. Panozzo, F. Angeli, Milano.
- Holzer M., 1992, *Public productivity handbook*, Dekker Inc., New York.
- Mazzara L, 2003, *Processi e strumenti di misurazione dei risultati negli enti lcoalì*, Giappichelli editore, Torino.
- Mc Clelland D.C., 1976, *A guide to job competency assessment*, Mc Ber and Company, Boston.
- Osborne, D & Gaebler, T., 1992,. *Reinventing government: How the entrepreneurial spirit is transforming the public sector*, Addison-Wesley, New York.
- Panozzo F., 2000, “Management by decree. Paradoxes in the reform of the Italian public sector”, *Scandinavian journal of management*, n.16, pp 357-373.
- Peters G., 1989, *La pubblica amministrazione, un'analisi comparata*, Il mulino, Bologna.
- Pollit C.and Bukaert G., 2002, *La riforma del management pubblico*, Università Bocconi editore, Milano.
- Rebora G, 1999, *Un decennio di riforme. Nuovi modelli organizzativi e processi di cambiamento delle amministrazioni pubbliche*, Guerini, Milano.

- Rebora G., 1987, "La produttività degli enti pubblici: problema di misurazione o di management?" in *Il nuovo governo Locale*, n.3, Franco Angeli, Milano.
- Ruffini R., 2004, *Fondamenti di economia delle aziende e delle amministrazioni pubbliche*, Edi-De Agostini, Roma.
- Ruffini R., 1997, *Evoluzione della pubblica amministrazione e sistemi retributivi*, Franco Angeli, Milano.
- Ruffini R., 2001, *La gestione del personale negli enti locali*, Il sole 24 ore, Milano.
- Ruffini R., 1996, *La Misurazione dei risultati nelle amministrazioni pubbliche*, in *Il nuovo governo locale n.1*, Franco Angeli, Milano.
- Ruffini R., 1995, *La produttività nelle aziende di Servizi*, Guerini e associati, Milano.
- Ruffini R., 1991, *L'incentivazione alla produttività e la direzione per obiettivi negli enti locali*, in *Azienda pubblica*, n. 3/91, Milano.
- Ruffini R., 1992, *Organismo personale e assetti istituzionali nelle amministrazioni pubbliche*, in *Azienda pubblica*, n. 2/92, Milano.
- Ruffini R., 1995, *Public employment and institutional structures*, in *Ownership and governance: the case of italian enterprises and public administration*, edited by G. Airoidi, F. Amatori, G. Invernizzi, Egea Milano.
- Simon H., 1958, *Il comportamento amministrativo*, Il mulino, Bologna.
- Spencer L.M., 1955, *Il reengineering delle risorse umane*, Il Sole 24 ore, Milano.
- Spencer L.M., Spencer S.M., 1995, *Competenza nel lavoro*, Franco Angeli, Milano.
- Stillman R.J., 2000, *Public administration: concepts and cases*, Houghton Mifflin company, Boston.