The Public Value Sphere Within the Participatory Budgeting: Evidences From an Italian Smart City

Michela Magliacani
Department of Economics and Management, University of Pavia, Pavia, Italy

Literature on participatory budgeting has focused on the antecedents, the contents and the obstacles, considering more the point of view of public officials and managers than that of the citizens. The present study aims to deepen the knowledge on the participatory budgeting, exploring the perspective of the community in order to verify its potentials as a form of participatory democracy. Furthermore, the case study is an Italian smart city, where the role of digital technology in the formation of public value sphere could be surely investigated. The research findings highlighted, indeed, how the shift of the citizenship from a status to an action depends mostly on the institutional and technological infrastructures applied to the participatory budgeting. These applications enable the latter to create spaces where public officials, managers and citizens interact in order to share objectives, ideas, rules and resources within the public value creation.

Keywords: participatory budgeting, interactive governance, smart city, public value sphere

Introduction

Many public management scholars agree that the financial crisis and the austerity conditions are to be interpreted not only as leverage of ineffective management and low quality services, but also as *stimuli* to increase political capacity and managerial skill to set up relations with citizens, engaging them in value creation process (Pollitt, 2016; Cepiku, Mussari, & Giordano, 2016; Steccolini, 2019). Recent research has shown that participatory practices have been investigated mainly on the side of public administrations rather than that of citizens (Barbera, Guarini, & Steccolini, 2016). From these investigations, interesting evidences emerged, such as the different attitudes of political officials and public managers in involving citizens in participatory processes. The former boots this practice, for reasons of consensus and legitimacy; the latter discourages it, for the risk of losing decision-making discretion (Liao & Schacther, 2018; Bozeman, 2007).

From this reasoning, the participation of citizens in value creation process requires institutional and technological infrastructures (Meijer, 2011) able to create the “sphere of public value”, the space within which different stakeholders can dialogue and share ideas, projects and resources for the achievement of public goals and interests, to the benefit of the entire community (Parker & Bozeman, 2018).

Assuming the citizen as an active member of the community (Lister, 2003), the attention of scholars has
EVIDENCES FROM AN ITALIAN SMART CITY

focused on information and communication technologies, as well as on social media. These tools are capable to create spaces for open and productive dialogue between local government and the citizenship and can facilitate the latter to make the various services of digital governance (e-government) effective.

Case studies have shown that while, on the one hand, the digitalization of public administrations boosts the participatory behaviour of the citizens, lowering the psychological barriers that prevent participation in conventional forms, on the other hand, does not guarantee a positive performance of e-government services (Lee & Kim, 2018; Ma & Zheng, 2018). These findings have called research to investigate more about the value of participation in co-creation processes, favouring the perspective of citizenship (Ianniello, Iacuzzi, Fedele, & Brusati, 2019) and the use of technology to support forms of participatory democracy (Brown, 2009; Häikiö, 2010).

From that reasoning, this investigation aims at contributing to this academic debate, focusing the attention on how citizens, aware of their rights and duties towards society and public administration, contribute to the creation of public value through the participatory budgeting.

In order to achieve this research aim, the study is outlined as follows. Section 2 provides the literature review which highlights the theoretical gaps about the participatory budgeting as form of public value co-creation. How this practice can stimulate citizen engagement and meanwhile develop the participatory democracy in practice has been investigated. The research methodology is indeed based on the interpretative approach and developed by the secondary and primary data on an Italian smart city of the Lombardy region, chosen because it represents a critical case study in that scenario. From the discussion of the results, some insights came out in terms of conditions, which designs the public sphere of the participatory budgeting. Final remarks, limitation and further developments are reported in the concluding section.

Literature Review

Theoretical Gaps

The New Public Governance based research has underlined the shift from the concept of citizen as consumer to co-producer of public service (Bovaird, 2007; Osborne, 2006; Pollitt & Bouckaert, 2017). This theoretical overcoming has been sustained, in practice, by the economic crisis and by the austerity that have led the government to question the way of approaching the community, conceived both in the plural (citizenship) and in the singular (citizen), in the formation of public value (Steccolini, 2019). The lowering of the quality of personal services, the higher tariffs imposed, the reduction of certain benefits to guarantee welfare and the limited effects obtained by the claims are just some examples of causes that have delegitimized public action derived from representative democracy (Fazi & Smith, 2006; Ianniello et al., 2019). These circumstances had led public administration to experiment participatory practices aimed at involving the citizenship in policy choices, developing the principle of participatory democracy, which thus overcomes the limits of the representative one (Brun-Martos & Lapsley, 2017). Hence, the interest on extending knowledge on citizenship, both as a “status” and as a “practice”, came out (Lister, 2003). Being a citizen means having rights and obligations deriving from belonging to a citizenship, the “status” of a resident in a specific municipality. In “practice”, citizenship is expressed by citizen in action. This implies having an awareness of what is important for one and for others, making civic and political sense concrete, through participation in value creation processes. However, the concept of citizen as status and practice represents a social construct, which can change, following the evolution of the socio-economic and political environment (Häikiö, 2010). Consequently,
citizen-consumer and citizen co-producer are different forms of citizenship that have the status in common, while the practice depends on the propensity of public administration to empower individuals to influence decision-making processes in the context of production of value for the whole community (Rouban, 1999).

Although the theory focused on co-production has introduced different nuances of this concept, it should be pointed out that this study assumes, theoretically, its broaden definition, which includes the participation of the citizen in the various phases of the cycle of the public service: from planning, design, management and delivery to monitoring and assessing the created value (Bovaird, 2007; Osborne & Strokosh, 2013).

Several investigations have highlighted how the openness to co-production of value is more encouraged by political officials in order to achieve consensus and legitimacy, than by public managers, fearful of losing their power in the decision-making process. In details, Liao and Schachter (2018) have demonstrated how the success of participatory practice is related to the perception of public manager of the costs and benefits of the process and how this feeling is conditioned by organizational rules, as well as by the personal values system (Moynihan & Pandey, 2007). Hence, the strong individuality of public management, often reinforced by the incentive system based on the individual performance, can compromise the process of citizen involvement in the decision-making processes (Yang & Pandey, 2011). Considering also that the behaviour of public managers can change over time, the same authors suggest deepening the analysis through case studies, where mechanisms of interaction between public administration and citizens are applied (Liao & Schachter, 2018; King, Feltey, & Susel, 2015).

The negative attitude of public managers is not the only potential obstacle to participatory processes. In fact, two other causes are added, such as: a) organizational rules that define the requirements of representativeness of active citizenship and the participatory practice; b) process management models themselves, which include group dynamics and the quality of collaboration (Ianniello et al., 2019). In order to face these obstacles, research identifies, as levers of participation, relations between citizens and public managers and the structured approach. The former stimulates the citizen participation, boosting the value of citizenship and the sense of belonging to the community, beside the structured approach to participation, aims at institutionalizing the dialogue between them in contexts of “interactive governance”. The latter is defined as (Torfing, Peters, Pierre, & Sørensen, 2012, p. 14):

“The complex process through which a plurality of actors with diverging interests interact in order to formulate, promote and achieve common objectives by means of mobilizing, exchanging and deploying a range of ideas, rules and resource.”

Literature on the interactive governance practices (Fazi & Smith, 2006; Burton, 2009; Ianniello et al., 2019) points out the role of regulatory institutional and technological infrastructures for making citizens aware respectively of their possibility to influence political choices (political engagement) and, meanwhile, to contribute to the creation of public value (Bozeman, 2019). The latter refers to (Bozeman, 2007, p. 13):

“Those values providing normative consensus about (a) the rights, benefits, and prerogatives to which citizens should (and should not) be entitled; (b) the obligations of citizens to society, the state, and one another; and, (c) the principles on which governments and policies should be based.”

Numerous studies, focusing on citizen involvement in public governance, on the antecedents and the obstacles of citizen participation in the co-production of public value (Moynihan, 2003; Liao & Schachter, 2018) have considered more the public manager’s perspectives rather than that of citizens, despite having
recognizing their importance for the formation of public value (Van der Wal, Nabatchi, & De Graaf, 2015; Rutgers, 2015; Bozeman, 2019). However, the analyses that have taken into consideration the citizens’ perspective, have still made clear the usefulness of ICT, as both institutional and technological infrastructure, to expand the “sphere of public value” (Parker & Bozeman, 2018). The latter is defined as (Bozeman & Johnson, 2015, p. 2):

“Any place, either physical or virtual […] functioning as a setting for expansive communication among citizens about the meaning, development, conservation, or revision of public values.”

Literature has focused on the effects of the use of information technologies implemented by public administrations to develop dialogue with citizens and between citizens and elected political official. The use of this technology has been labeled e-participation (White, 2015), which is a function of digital platform implemented by public administration in order to interact with the community at any levels. On this matter, researches have shown the effectiveness of digital technology as a tool that encourages citizen participation, which in conventional forums would have personal reluctance to contribute to discussion and training of consensus on public value (Thomas & Streib, 2003; Nabatchi, 2012; Parker & Bozeman, 2018). Unlike other investigations have demonstrated a negative correlation between the performance of the various forms of e-government (i.e., e-participation) and the use by citizens of digital platform in the USA and in various European countries (Norris & Reddick, 2013; Ma & Zheng, 2018). In the Italian context, as well as abroad, the application of information technologies as a communication tool for public performances, explored through case studies, has highlighted, on the side of the public administrations, the inability to “taylorize” the information with respect to different target users, experts or not of this technology, thus losing the advantages that can derive in terms of legitimacy, consensus and transparency (Mussari & Steccolini, 2006). On this respect, literature suggests to make the contents and the participatory processes transparent by using an understandable language, in order to avoid information asymmetries that could compromise the participation ab initio (Ma & Zheng, 2018).

From the previous observations, the research interest on how digital technology supports the creation of public value, facilitating the participation of citizens in the decision-making processes sprang up. It is a relevant infrastructure that assures citizens to be listened and considered during the formation of public value, in addition to another important infrastructure, public accounting, which assured the public budget addressed to the projects proposed by the citizens, in an associated form or not, which are the most voted by the community. From this theoretical perspective, the participatory budgeting deserves to be more explored (Aleksandrov, Bourmistrov, & Grossi, 2018; Bartocci, Grossi, & Mauro, 2019).

The previous literature gaps address this study to fulfill them, achieving the following research objective: which conditions foster the potential of the participatory budgeting as a practice of participatory democracy under the citizens’ perspective (Brown, 2009; Torfing et al., 2012; Brun-Martos & Lapsley, 2017; Bozeman, 2019).

The Participatory Budgeting

In the last decades, the public sector was affected by an innovation process that has incentivized the use of deliberative and participatory governance tools. The literature calls for a direct involvement of citizens in the planning processes. Among these tools, the participatory budgeting deserves a specific focus, since, starting from its introduction, it has spread out in very different social contests (Goldsmith & Vainer, 2001; Beckett & King, 2002; Bartocci et al., 2019). According to the participatory governance’s logic, citizens are the third pole of public administration, after that of the political part of the officials and the managerial one of the municipal
directors and employees (Storlazzi, 2006; Bartocci et al., 2019).

The logic of the citizen inclusion in the strategic planning of the municipal resources’ allocation reflects the ideas that citizens are not only passive actors, but active partners (Vigoda, 2002; Storlazzi, 2006). Hence, citizens are called to actively participate to the decision-making process of the public administration, as long as the projects are the reflections of the community’s needs and interests (Bartocci et al., 2019).

The participatory budgeting is a public organization’s budget (in the majority of the cases, this organization is a municipality), whose characteristics are defined through the citizens’ participation. This phenomenon comes from the praxis and it has not standards of application, but it is distinguished by a continuous evolution. The first attempt of introduction of the participatory budgeting was done by Christchurch (New Zealand) at the end of the 80’s, whereas Porto Alegre Municipality (Brazil) has firstly adopted the tool in 1994, becoming a benchmark for the following experiences in other contexts (Cabannes, 2004; Wampler, 2010). Indeed, since 1988 this tool has been spreading globally, however assuming very different features form from a context to another, such as taxonomy (participatory budgeting, participatory democracy, deliberative democracy etc…). Nonetheless, some scholars have compiled a list of requirements to define the participatory budgeting. First of all, it is characterized by the possibility for each citizen to take part directly to the process, even if he/she has no particular interest (Bassoli, 2012). Another important element is the time frequency (annual, biennial, triennial frequency): the participatory budgeting should not be a unatantum practice, but it has to be introduced following a long-term logic. Furthermore, in the operational phases of that practice, the municipality has to arrange public meetings in order to communicate the aims and the modalities of the public engagement, together with the presentation of the ideas proposed by citizens and the relating vote modes. Finally, to conclude the process, the municipality has to establish a monitoring and accountability phase concerning the results got by the participatory budgeting implementation (Sintomer, Herzberg, & Röcke, 2008).

Although the different experiences of the participatory budgeting are characterized by a huge heterogeneity, the process can be generally defined as follows. First of all, the municipality, through its two pole (the political and the managerial ones), has to attract the interest of the citizens towards the active participation through the organization of public meetings with the aim to explain the features and the phases of the participatory budgeting. This phase is followed by the collection of the projects’ ideas, which are then submitted to a feasibility study by specific working groups (Storlazzi, 2006). The projects that pass this phase are presented publicly during thematic meetings and, then, published on the websites of the municipality. In the following phase citizens, starting from a certain age (usually more than 16) have the chance to vote for the projects that they consider worthy of being funded and, then, realized. Eventually, the last phase is the projects’ monitoring and accountability, once they have been implemented.

**Methodology**

A qualitative research methodology, based on an interpretative approach has been considered suitable for investigating the participatory budgeting under the citizenship viewpoints (Ryan, Scapens, & Theobald, 2002). More specifically, the single case of an Italian smart city located in Lombardy (Northern Italy) has been chosen for threefold motivation. First of all, this Municipality has been recognized by National Association of Italian Municipalities as a part of the network *Italian Smart Cities* since 2012. It means that it has developed an urban agenda based on digital innovation and public engagement (Giffinger & Gudrun, 2010). Secondly, this municipality has been the only local government of the Lombardy that have edited the participatory budget for
four editions (June 10th, 2014-April 2nd, 2019) by engaging not only citizens but also the university students living in the city. Thirdly, the case study is the only local government, at the regional context, which has enabled stakeholder to promote ideas without any limitation about the public areas to choose.

In the first year of the experimentation, the political officials (the assessor for social politics, immigration and housing; the assessor for local police, general affairs, civic services, sport and mobility) and others, the public manager in charge of the finance area of that municipality and the relative staff have attended some training courses on the participatory democracy, the participatory planning and the participatory budgeting. Since 2016, the participatory budgeting process has been immediately clearly defined and communicated to the community through both a dedicated website and the public meetings. In addition, the case of this Italian smart city is relevant (Yin, 2017), even from the accountability point of view: In fact, the reports relating to the funded projects in the various editions are constantly updated and published on the website.

The empirical analysis is based on documental sources, taken from the official documents published on the website (guidelines) and from the annual reports (“The state of the art of the projects financed at the 2016, 2017, 2018 and 2019 editions”). These secondary data have been adopted in order to understand the context of the participatory budgeting under investigation.

The primary sources are represented by semi-structured interviews to the citizens who have taken actively part to the smart city’s participatory budgeting in 2018. The interviews, lasted 30’ at least, have been recorded with the interviewees’ permission and translated in English. Moreover, the data provided by these interviews have been processed by adopting the content analysis methodology, which allows obtaining significant information from textual sources (Neundorf, 2016). It is articulated in several phases and it has to be based on a conceptual structure with a well-designed research hypothesis. Hence, in the preliminary stage of the analysis process, it is required to formulate all the questions of the interview, taking into consideration the literature about the research topic (Krippendorff, 2004).

The process, started from the analysis of the answers, proceeds in five phases (Schilling, 2006). The first phase consists in the raw data transcription. In order to develop this phase, the researcher has to follow some rules, like deleting dialecticisms, observing pauses and sounds during the interview and making the transcription clear and consistent. The following phase is the conversion of raw data into condensed records: at this stage, it is possible to deduct the dimensions to categorize interviews’ results coming from the questions. The categories of analysis are not taken from the literature, but they are delivered from the interviews’ analysis itself. Following the Inductive Content Analysis scheme, they are a priori defined, rather than taken derived from the literature (Elo & Kyngäs, 2008). Afterwards, units of analysis are identified. Each of them is defined as a piece of text understandable by itself and containing an idea or information (Tesch, 1990). For these interviews, two units of analysis are considered: statements (the biggest text components categorized) and words (the smallest one). Once defined these preliminary concepts, raw data have been “condensed”, reducing them in quantity terms, but maintaining the essential contents (Schilling, 2006). Hence, each answer is reduced, taking into consideration the biggest text components (statements). Then, the latter is reduced one more time, in order to get the smallest text components (words). Moreover, in the fourth phase, they are recollected according to categories defined in the second phase. This stage is crucial and the categorization must be justified by researchers’ evaluations relating to the meaning attributed to the words. The latter can be ascribed to more than one category. In the last phase, the output of content analysis is delivered and consists of a conceptual map, where concepts and logic relations included in the interviews are summarized. Case study results are interpreted
and discussed by adopting this map (Schilling, 2006).

**The Case-Study**

The participatory process and the related results are disseminated by the Italian smart city investigated, through traditional media, as well as through the newsletter sent by email to all the community, and the website of the Participatory Budget (hereby PB). More specifically, the following digital information are provided: guidelines, brochures and flyers, projects, reports on co-planning workshops, ideas admitted to the feasibility study phase, final assessments, results of the voting, final and summary reporting of any edition of the participatory budgeting. Furthermore, the PB website is periodically updated with reports concerning the state of the art of all the projects financed and implemented since 2016.

The analysis of the documents published on the website begins with the description of the guidelines of the participatory budgeting. The first edition included a first phase of “start-up and training” relating to this new practice, through two open meetings, aiming to define what were the rules to be followed by all the actors involved. This phase was replaced by another one, labeled respectively “assessment and re-kick off” (2017) and “assessment, re-kick off and communication” (2018). The latter enabled the municipality and the citizenship to reflect about the strengths and the weaknesses of the previous editions in order to improve the management of the future ones. Then followed the phase of “communication, collection of ideas and co-planning”, that of “feasibility study” and “priority voting”. The following phase provides the “presentation of results, assessment and re-kick off”: the local government formally communicates, from the beginning of the process, the state of the art of the development of the financed ideas. Furthermore, the assessments of the previous editions projects are object of the participatory budgeting annual reporting.

In the guidelines, the municipality declares who has the right to participate, the modes of participation (offline and online), the topics on which the ideas must relate to (even if no particular constraints are envisaged), the financial budget envisaged for the financing of ideas and, finally, the criteria (competence, planning, feasibility, estimated cost) on the basis of which the feasibility study is carried out. In addition, the composition of the project group, the temporary and optional characteristics of the same guidelines are clearly specified.

The reporting documents relating to the ideas collected in 2016 and 2017 are recollected by topics, which are not predefined, but come out from the inductive analysis of the presented projects. Regarding the 2018 edition, the reports add also an analysis of the “identikit” of the participant (gender, age, resident or student, participation mode) over the main topics (i.e., social inclusion; urban decor, mobility and greenery; culture, education and innovation) of the projects.

The reporting also includes the co-planning workshops (one for each topic) that begins with the agenda and the methodology adopted to carry out this phase. The ideas admitted to the feasibility study per topic are then presented. For each workshop, the date and place where it occurred, the number of participants (citizens, political officials and managers of the municipality) is specified, as well as those of the project leader, facilitators and coordinators. For any proposal, the contributions to the reflection, the final project and to whom the idea is addressed in terms of stakeholders are then reported.

The results of this phase are contained in the “brochure for the final vote”, which aims to spread widely the ideas that have overcome the feasibility study and which were, therefore, admitted to the final voting. In any brochure, it is specified that each citizen, 16 years old at least, and university’s student have the possibility of deciding how to allocate €300,000 of the municipality budget, voting a maximum of three projects, among
those shown in the brochure and in the website.

The final classification of the projects voted is then shown, specifying which projects will be financed within the investment budget (up to a maximum of €200,000) or the budget of operating expenses (up to a maximum of €100,000).

At the end of any edition, a final report is drawn up with a feedback on the effectiveness of that process as a form of participatory governance and with some insights for further improving strategies. From 2016 to 2019, the percentage of participation (number of voters) increased from approximately 2.6% to 3.7% of the total voting population (72,612 citizens and 20,647 university students), with a prevalence of women compared to the male in growing. All age ranges were equally represented in the four editions. It should be noted that in 2019, 95.7% of voters expressed their preference by the online mode; 23.4% of the total was also represented by university students.

According to the qualitative method adopted by this study, three interviews were carried out, in order to better understand the feelings and the attitude of those citizens that actively participated to the participatory budgeting by proposing an idea. In details, the researchers have interviewed the project leaders of the 2018’s edition in order to extend the understanding about the public value co-creation through the PB process. The questions, indeed, regard the main features of any phases of that process, the mode of the community involved, the municipality (officials and managers) behavior towards the community and, finally, the issues faced by the three poles. Results have been summarized in a conceptual map, which describes the sphere of public value created by the PB. As previously stated, this methodology allows to identify some categories deriving from the questions asked: definition and meaning of the participatory budgeting; its function, process, output and outcome; the obstacles and barriers to participation; the Municipality behavior; and the citizenship attitude (Figure 1).

![Figure 1. The sphere of public value designed by PB of the Italian smart city.](image-url)
Discussion

The case-study findings are discussed according both to the theoretical framework and to the inductive content analysis. Figure 1 represents the elements, which characterize the sphere of public value defined by the case-study analyzed. The grey boxes represent the categories arisen from the preliminary evaluation of the interviews. First of all, the active citizens define the participatory budgeting, underlining what this tool means for them and, potentially, for the community. This practice has been considered a simple mode to take part to the life of the municipality, which calls citizens for sustainable ideas to create value. Hence, the participatory budgeting is useful to contribute to local community’s welfare. Since the municipality decided to realize at least three editions of the participatory budgeting since the beginning of this experiment, now this tool is institutionalized as social practice. It is not understandable a smart city without this fundamental tool for citizenship development and improvement. In fact, through the participatory budgeting the community can express the issues they face, making the political officials and managers more aware about them and the public value required. However, the extension of the voting phase to the entire community (active and passive citizens) broaden the citizenship participation.

Then, the interviewees express their opinion about the functionality of the participatory budgeting. Firstly, this tool allows any single citizen to submit an idea to the municipality call. This is an important step for the participatory budgeting effectiveness, involving citizens in the public administration’s mechanisms. In this phase, the use of ICTs represents a critical factor for making the citizen aware of the municipality’s dynamics and procedures. Moreover, the participation modes, both online and offline, allows different categories of citizens to participate to the participatory budgeting initiative.

As a process, it is considered as enough clear and intuitive, with a good level of coordination and collaboration among the three poles. Indeed, the participatory budgeting enhances the dialogue between the community and the municipality and among citizens with similar ideas and projects. Furthermore, those political officials, public managers and citizens that have participated to more than one edition develop a participatory knowledge that can improve the process itself. In fact, the participatory budgeting needs for additional communication and promotion activities to involve as many people as possible and to enhance collaboration and involvement of the local community. Moreover, the participatory budgeting can improve the reciprocal awareness both of the municipality and of citizens, the sense of belonging to the citizenship and the engagement. Hence, the participatory budgeting’s outcome is represented by the created public value, having a deep impact for the society.

Relating to the issues faced by the active citizens, they underline the absence of them, because the municipality follows up and controls any idea/project. Then, the interviewees highlight the evolution of the participatory budgeting from the first edition to the actual one: from a complicated process to a clear one.

From the municipality perspective, participatory budgeting is a mode to gather ideas for the city’s development, dialoguing with the community to understand their needs and issues. The ideas are necessary to reflect about the municipality’s condition, in order to address the municipal commitment to the issues arisen. Hence, the key role of the municipality in managing and controlling each phase of the process is clear. Through the implementation of the participatory budgeting, the municipality seeks for additional proximity to the citizens.

Finally, from the community’s perspective, its positive attitude towards the municipality has been arising. In fact, the community, including the citizens, even young people, and the university’s students, are seen as the
main characters of the process. Moreover, the marketing and communication activities must be developed to involve as many people as possible (planning, meetings, voting). Hence, accountability tools have to be used to make community accountable about the state of the art of each project, in order to guarantee transparency. This is really appreciated by the projects’ leaders, who perceived the participatory budgeting as an interesting experience through which the community needs emerge, thanks to the collaboration and interaction among citizens and the other two poles of the public administration.

Conclusions

Relating to the research aim, the case study highlights the advantages from the participatory practice in order to overcome the limits of the representative democracy. This extended the citizen involvement in the decision-making process according to the interactive governance definition (Torfing et al., 2012). More specifically, the participatory budgeting is able to create spaces where different stakeholders interact in order to share objectives, ideas, rules and resources within the public value creation (Bozemann, 2007). The sphere of public value is not only designed by institutional and technological infrastructures (Ianniello et al., 2019), but also by dialoguing among the three poles of the administration (political officials, public managers and citizens). The dimension of this space depends also on the critical issues arisen throughout the process (Brun-Martos & Lapsley, 2017).

The research findings highlighted, indeed, how the shift of the citizenship from a status to an action depends mostly on the institutional and technological infrastructures applied to the participatory budgeting. Technology, indeed, should be an important lever of citizen participation, if it represents a spreading public skill (Parker & Bozeman, 2018). Therefore, the digital technology used in the participatory budgeting reduces the information asymmetries fostering the transparency of the public managers’ attitude and the political official and public managers’ behavior. This accountability approach guarantees transparency of the process, which contributes to encourage the community to be active, even in the final step of the participatory budgeting (final voting). These evidences are supported by the case study analyzed, where the technology represents a requirement of the smart cities acknowledgements.

The four editions of PB allow to deeply understand the role of the citizen participation in creating public value. In fact, the annual frequency reflects a long-period vision of the municipality, involving citizens in all phases of the process through multiple participation modes (online and offline). Nonetheless, according to Bozeman (2019), the theoretical discourse on the value co-creation needs further investigation, even through empirical analyses. Hence, the contribution of this study has attempted to respond to this literature call although some limitations underpinned by the single case study. The sphere of public value, designed by PB, needs to be validated by multiple case study within the Italian smart-cities network and at an international level.

References

Aleksandrov, E., Bourmistrov, A., & Grossi, G. (2018). Participatory budgeting as a form of dialogic accounting in Russia: Actors' institutional work and reflexivity trap. Accounting, Auditing & Accountability Journal, 31(4), 1098-1123.

Barbera, C., Guarini, E., & Steccolini, I. (2016). Italian Municipalities and the fiscal crisis: Four strategies for muddling through. Financial Accountability & Management, 32(3), 335-361.

Bartocci, L., Grossi, G., & Mauro, S. G. (2019). Towards a hybrid logic of participatory budgeting. International Journal of Public Sector Management, 32(1), 65-79.

Bassoli, M. (2012). Participatory budgeting in Italy: An analysis of (almost democratic) participatory governance arrangements. International Journal of Urban and Regional Research, 36(6), 1183-1203.
EVIDENCES FROM AN ITALIAN SMART CITY

Beckett, J., & King, C. S. (2002). The challenge to improve citizen participation in public budgeting: A discussion. *Journal of Public Budgeting, Accounting & Financial Management, 14*(3), 463-485.

Bovaird, T. (2007). Beyond engagement and participation: User and community coproduction of public services. *Public Administration Review, 67*(5), 846-860.

Bozeman, B. (2007). Public values and public interest: Counter balancing economic individualism. Washington DC: Georgetown University Press.

Bozeman, B. (2019). Public values: Citizens’ perspective. *Public Management Review, 21*(6), 817-838.

Bozeman, B., & Johnson, J. (2015). The political economy of public values: A case for the public sphere and progressive opportunity. *The American Review of Public Administration, 45*(1), 61-85.

Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting, 20*(3), 313-342.

Brun-Martos, M. I., & Lapsley, I. (2017). Democracy, governmentality and transparency: Participatory budgeting in action. *Public Management Review, 19*(7), 1006-1021.

Burton, P. (2009). Conceptual, theoretical and practical issues in measuring the benefits of public participation. *Evaluation, 15*(3), 263-284.

Cabannes, Y. (2004). Participatory budgeting: a significant contribution to participatory democracy. *Environment and Urbanization, 16*(1), 27-46.

Cepiku, D., Mussari, R., & Giordano, F. (2016). Local governments managing austerity: Approaches, determinates and impact. *Public Administration, 94*(1), pp. 223-243.

Elo, S., & Kyngäs, H. (2008). The qualitative content analysis process. *Journal of Advanced Nursing, 62*(1), 107-115.

Fazi, E., & Smith, J. (2006). *Civil Dialogue: Making it Work Better.* Brussels: Civil Society Contact Group.

Giffinger, R., & Gudrun, H. (2010). Smart cities ranking: An effective instrument for the positioning of the cities? *ACE: Architecture, City and Environment, 4*(12), 7-26.

Goldsmith, W., & Vainer, C. (2001). Participatory budgeting and power politics in Porto Alegre. *Land Lines, 13*(1), 7-9.

Häikiö, L. (2010). The diversity of citizenship and democracy in local public management reform. *Public Management Review, 12*(3), 363-384.

King, C. S., Feltey, K. M., & Susel, B. O. N. (2015). The question of participation: Toward authentic public participation in public administration. In N. C. Roberts (Ed.), *The Age of Direct Citizen Participation* (pp. 317-326). New York: Routledge.

Krippendorff, K. (2004). *Content Analysis. An Introduction to Its Methodology.* Thousand Oaks, CA: Sage.

Liao, Y., & Schachter, H. L. (2018). Exploring the antecedents of municipal managers’ attitudes towards citizen participation. *Public Management Review, 20*(9), 1287-1308.

Lister, R. (2003). What is Citizenship? In R. Lister and J. Campling (Eds.), *Citizenship: Feminist Perspectives* (pp. 13-42), London: Palgrave.

Ma, L., & Zheng, Y. (2018). Does e-government performance actually boost citizen use? Evidence from European countries. *Public Management Review, 20*(10), 1513-1532.

Meijer, A. J. (2011). Networked coproduction of public services in virtual communities: From a government-centric to a community approach to public service support. *Public Administration Review, 71*(4), 598-607.

Moyihan, D. P. (2003). Normative and instrumental perspectives on public participation: Citizen summits in Washington, DC. *The American Review of Public Administration, 33*(2), 164-188.

Nabatchi, T. (2012). Putting the “public” back in public values research: Designing participation to identify and respond to values. *Public Administration Review, 72*(5), 699-708.

Neuendorf, K. A. (2016). *The Content Analysis Guide Book.* Thousand Oaks: Sage.
Norris, D. F., & Reddick, C. G. (2013). Local e-government in the United States: Transformation or incremental change? Public Administration Review, 73(1), 165-175.

Osborne, S. P. (2006). The new public governance? Public Management Review, 8(3), 377-387.

Osborne, S. P., & Strokosch, K. (2013). It takes two to tango? Understanding the co-production of public services by integrating the services management and public administration perspectives. British Journal of Management, 24, S31-S47.

Parker, M. A., & Bozeman, B. (2018). Social media as a public values sphere. Public Integrity, 20(4), 386-400.

Pollitt, C. (2016). Managerialism redux? Financial Accountability & Management, 32(4), 429-447.

Pollitt, C., & Bouckaert, G. (2017). Public management reform: A comparative analysis-into the age of austerity. USA: Oxford University Press.

Rouban, L. (1999). Citizens and the new governance: Beyond new public management. Amsterdam: IOS Press.

Rutgers, M. R. (2015). As good as it gets? On the meaning of public value in the study of policy and management. The American Review of Public Administration, 45(1), 29-45.

Ryan, R. J., Scapens, R. W., & Theobald, M. (2002). Research methods and methodology in accounting and finance (2nd ed.). London: Lightning Source.

Schilling, J. (2006). On the Pragmatics of Qualitative Assessment. Designing the Process for Content Analysis. European Journal of Psychological Assessment, 22(1), 28-37.

Sintomer, Y., Herzberg, C., & Röcke, A. (2008). Participatory budgeting in Europe: potentials and challenges. International Journal of Urban and Regional Research, 32(1), 164-178.

Steccolini, I. (2019). Accounting and the post-new public management: Re-considering publicness in accounting research. Accounting, Auditing & Accountability Journal, 32(1), 255-279.

Storlazzi, A. (2006). Verso una governance dei cittadini. Quali le traiettorie di partecipazione innovativa? Azienda pubblica, 4, 505-521.

Tesch, R. (1990). Qualitative research: Analysis types and software tools. London: RoutledgeFalmer.

Thomas, J. C., & Streib, G. (2003). The new face of government: Citizen-initiated contacts in the era of E-government. Journal of Public Administration Research and Theory, 13(1), 83-102.

Torfing, J., Peters, B. G., Pierre, J., & Sørensen, E. (2012). Interactive governance: Advancing the paradigm. Oxford: Oxford University Press.

Van der Wal, Z., Nabatchi, T., & De Graaf, G. (2015). From galaxies to universe: A cross-disciplinary review and analysis of public values publications from 1969 to 2012. The American Review of Public Administration, 45(1), 13-28.

Vigoda, E. (2002). From responsiveness to collaboration: Governance, citizens, and the next generation of public administration. Public Administration Review, 62(5), 527-540.

Wampler, B. (2010). Participatory budgeting in Brazil: Contestation, cooperation, and accountability. University Park, Pennsylvania: Penn State Press.

White, J. D. (2015). Managing information in the public sector. New York: Routledge.

Yang, K., & Pandey, S. K. (2011). Further dissecting the black box of citizen participation: When does citizen involvement lead to good outcomes? Public Administration Review, 71(6), 880-892.

Yin, R. K. (2017). Case study research and applications: Design and methods. Thousand Oaks, California: Sage publications.