Dichotomy and Complementarity between Politicians and Managers in Strategic and Operational Planning. Analysis of an Italian Local Authority

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ABSTRACT: The study analyzes the interactive processes between politicians and managers in the context of local authorities. Starting from the literature that deals with dichotomous or complementary models, the aim of the research is to explain the different political and administrative actors logic that characterize these organizations. The nature of the relationships between these subjects constitutes an important element for understanding managerial processes and the approaches in acquiring accounting innovations. The research, through a qualitative approach, presents the case of an Italian local authority. The way in which subjects perceive these dynamics in the strategic and operational planning phase was evaluated and interpreted, highlighting some characteristics and criticalities of the dialectical process.

KEYWORDS: Dichotomy, complementarity, politicians, managers, local governments, interaction

1.INTRODUCTION

Public organizations, including local authorities and provinces, are characterized by the presence of two categories of actors, politicians and managers, who through their coordination allow the organization to operate and achieve specific purposes. The relationship between these actors assumes importance not only from an institutional point of view but also in achieving the aims of the public accounting system. Taking into consideration the accounting system of Italian local authorities, in the last ten years there has been a process of renewal of the accounting methods, budgeting and reporting tools. The main innovations include the introduction of the Single Planning Document and the clarification of a new Budget structure to improve both the comparability and the structure of the main planning documents and the effectiveness of the planning process. undoubtedly, this review has resulted in a new balance between political and technical bodies, delimiting, in an even more specific way, the scope of action of the political body and managers. Over time, legislation has tried to replace the bureaucratic control model with the managerial one, through the adoption of performance evaluation systems that can meet managerial and organizational needs.

Taking into account the transformation process, which took place in the last ten years, in the context of the Italian public administration, local authorities must prepare the Single Programming Document (Legislative Decree 118/2011 and subsequent amendments) which provides for the definition of strategic plans and operational, through tools for monitoring and evaluating the costs and results of the activity carried out by public administrations. This document must be reconciled with the Executive Management Plan which explains the management planning of the entity. The new planning structure has identified the most significant principles and evaluation and application tools more suitable for the specific peculiarities and the different organizational structures. The planning phase is divided into specific areas of activity which correspond to specific responsibilities of the political bodies and managers. In this sense, the new structure of the Executive Management Plan, as a tool that defines the responsibilities of managers, constitutes the management tool that should favor coordination between the political and technical part. Starting from these considerations, we understand the relevance of the relations between political bodies and technical bodies in programming processes (Liguori et al. (2012), in which the economic and social choices, that will have repercussions for the development of the territory in the three-year period, are defined. These considerations lead us to evaluate the dialectical processes between public actors in order to evaluate any issues that may affect the programming processes.

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Starting from the literature that addresses the dynamics between political and technical actors and the role played by managers and politicians in the context of public administration, this study is framed within dichotomous models (Christensen and Laegreid, 2001; Hansen and Ejersbo, 2002; Demir and Nyhan, 2008) or complementary (Frederickson and Smith, 2003; Svara, 2001) to which various scientific studies trace the behaviors and relationships between these subjects within public organizations. The study presents the case of a local authority and through a qualitative approach the dynamics between political and technical actors are analyzed in the strategic and operational planning phase, redefined by the legislator. The study highlights some characteristics of the dialectical process and specific criticalities that emerge in the defining process of the main programmatic documents.

2. COMPLEMENTARY AND DICHOTOMOUS LOGIC IN PUBLIC MANAGEMENT STUDIES

The evaluation and analysis of programming processes in the public context cannot ignore the importance assumed by the interactive and dialectical processes between politicians and managers (Dalli, 1981).

In the context of public organizations, in fact, the interaction between two parties, the political and the technical one, for the achievement of institutional purposes, takes on particular importance. If on the one hand, efficient collaboration between these parties is essential to carry out public action, on the other hand, if they move against each other, that can limit the achievement of adequate levels of performance (Casey and Vogel, 2019).

Generally, in public organizations, there is the principle of powers separation. Political bodies have the task of giving the institutional and political direction (Wallmeier, 2018), while executives are given management power.

Several studies have tried to investigate how these logics can affect the work of public bodies and consequently the managerial innovations introduced in such contexts.

In public organizations, politicians and managers represent relevant internal stakeholders, whose interactions affect public work and therefore the degree of needs satisfaction of the administered community.

The literature on the subject identifies two main strands that explain different models of behavior between these actors: The Dichotomy model and the Complementarity model.

Starting from Wilson's studies (1887), the dichotomous model has given rise to different interpretative approaches (Wilson, 1887; Goodnow, 1900; Stillman, 1973). "For more than a century, the politicsadministration dichotomy has been one of the most disreputable issues in the field of public administration" (Tahmasebi, Musavi, 2011:1).

The dichotomous model has supported the line of New Public Management in which there is a distinct role between politicians who define institutional objectives and managers who offer technical support to achieve the defined performance (Tahmasebi and Musavi, 2011). The development of an Emerging View of Public Administration, such as the New Public Service, identifies different roles of actors: politicians determine goals through democratic participation and dialogue, and managers take an active role to improve effectiveness and action responsible through a reactive attitude based on democratic and constitutional values (Brysons et al., 2014; Mitchell, 2017). The division between these roles "makes it clearer that they are different functions with different actors that isthe politicians should set the goals and the civil servants implement the policies". (Tahmasebi and Musavi, 2011:8).

Actors of the dichotomous model are politicians, who are assigned the task of defining the goals and strategic lines of the administration, and managers, who are responsible for implementing policies. The clear separation between these spheres is considered almost a necessity since integration could mutually condition the connected work (Christensen and Laegreid, 2001). A vision of the model in question is suggested by Overeem (2005). The author states that the value of the political neutrality of the administrators could support the rediscovery of the meaning of the dichotomous approach. Highlighting a distinction between "partisan politics" and "policy politics", the author states that it would be useful to exclude administrators from the first type of politicians rather than from the second, which is more connected to public decision-making processes.

Hansen and Ejersbo (2002), through the definition of the Dichotomy-Duality-Model, distinguish four dimensions relating to the two spheres such as: Mission, Policy, Management and Administration. The authors identify two lines of action that represent the logic of "disharmony"; specifically, politicians assume an inductive logic, administrators deductive. The model thus "emphasizes the dynamic conflict-oriented and dialectical interaction between politicians and administrators". They also state that the introduction of a Management by Obiectives does not change the logic of "disharmony" which still continues to exist.

Demir and Nyhan (2008) develop a more complete conceptualization of the Dichotomy model which includes four components: political guidance, neutral competence, planning ability and democratic accountability. The purpose of their contribution is to explain whether components such as political guidance and neutral competence increase the democratic accountability and planning activity of public administrators, as stated by the dichotomous model. The results of the study, based on a representative

sample of local authorities, indicate a lack of correspondence between the theory and practice of the model. In fact, while political guidance does not have great influence on the planning activity of public administrators, the impact instead of neutral competence on it is significant. There is a strong correlation between political guidance and democratic accountability, while neutral competence has a low correlation with it. The results show that the assumptions of the dichotomous model are partially satisfied and it is indeed possible to identify a relationship between politicians and managers based more on cooperation than on dichotomy.

Several studies offer alternative and conflicting approaches to the Dichotomy model (Svara, 1998, 1999, 2001; Montjoy, Douglas, 1995), suggesting a complementarity between the two parts.

The Complementary model, conceptualized by Svara (1999, 2001), assumes that the two spheres work together to pursue a common purpose. Therefore it is necessary to emphasize their interdependence and mutual influence rather than separation and conflicts (Svara, 2001) and to understand "how a potentially powerful corps of administrative officials would constitute itself and interact with elected officials and the public" (Svara, 1999:667)

This approach studies the interaction processes between the tw.o categories of internal stakeholders. Svara states that: "the complementarity of politics and administration holds that the relationship between elected officials and administrators is characterized by interdependency, extensive interaction, distinct but overlapping roles, and political supremacy and administrative subordination coexisting with reciprocity of influence in both policy making and administration" (Svara, 1999: 678). Thus, the logic of complementarity does not deny that the political and managerial spheres are separate, but accepts that they cooperate and interact to satisfy public interests (Frederickson and Smith, 2003; Svara, 2001). Complementarity means that "politics and administration come together to form a whole in democratic governance" (Svara, 1999:678). 2020

Liguori et al. (2009), study whether a model of clear separation rather than one of complementarity better explains the emerging relationships between politicians and managers. The authors examine the characteristics of interactions between politicians and managers in five departments at three Italian local authorities. The study, in particular, explains how politicians and managers perceive their relationship and their respective roles, thus highlighting the links between the different perceptions of roles, which emerged from the interviews carried out. The authors propose a classification of the types of mutual relations observed by politicians and managers, focusing on their perception with respect to the "accounting cycle", defined as follows: confusion, reciprocal integration, sequential integration, separation. The results show that there is no model of clear separation between politicians and managers, it seems instead that characteristics of a sequential and reciprocal integration predominate.

The authors, interpreting their results, affirm that if the previous experience and knowledge of accounting tools by politicians is limited, this makes the boundaries between their role and the managerial one more subtle (Liguori et al., 2009).

In line with the complementary model, Liguori et al. (2012) analyze the different perceptions of performance information by politicians and managers in their interactive processes. The authors conduct an analysis on a sample of local authorities and the results show a "prevalent alignment" of views between politicians and managers with respect to accounting information (Liguori et al., 2012). Considering the importance of the interaction between politicians and technicians to assess the degree of implementation of elected bodies guidelines, the evaluation and analysis of these interactive and dialectical processes are essential. The position of politicians and the dialogue and discussion ways with responsible managers are reflected in the provision of services and the productivity of employees who support the management and concrete implementation of objectives (Wallmeier and Thaler, 2018; Park, 2018). The degree of satisfaction of the administered community depends on the achievement of the objectives and delivery processes (Svara, 2020).

The role played by managers has certainly undergone changes, they were traditionally administrative technicians who carried out the institutional addresses of politicians and were little involved in strategic choices. Recently, managers have taken on the function of supporting politicians, becoming points of reference also for the local community (Nelson and Svara, 2014; Mitchell, 2017).

3. THE ROLE OF POLITICIANS AND TECHNICIANS IN THE CURRENT PROGRAMMING SYSTEM OF ITALIAN LOCAL AUTHORITIES

The planning process of Italian local authorities is strongly influenced by the dialectic between the political elected bodies and the administrative managers which can take on different connotations. In this sense, when dealing with the complex issue of public management, it becomes usual to explore these different logics that distinguish the sphere and areas of local government operations (Park, 2018). The political logic is essentially linked to the action of the elected bodies, responsible for governing the local authority; the managerial logic, on the other hand, is linked to the work of the administrative bodies that translate strategies

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in the executive stage. The two logics constantly interface in public decision-making processes, conditioning choices and management dynamics.

Political bodies could be more oriented towards the search for consensus and this could condition their choices, managers offer their support on the basis of the technical feasibility of those choices.

The main rules governing local authorities (Legislative Decree 267/2000, named TUEL; Legislative Decree No. 118/2011), underline the management model of the local authority which is characterized by a clear separation between politics and management and between strategic guidelines and managerial responsibility for achieving results. In this context, the dynamics between public actors influence the planning and the quality of the action for the realization of the planned objectives. The choices that public entities must take in the programming phase concern the overall administrative activity and specifically financial resources, missions, programs, attribution of responsibilities, methods definition for measuring qualitative and quantitative results.

In the field of public administration, the Italian legislative reforms (Legislative Decree 165/2001; Legislative Decree 126/2014; Legislative Decree no. 1577/2014; opinion of the Council of State no. 2113/2016; Legislative Decree 75/2017), have always tried to strengthen the principle of the separation between political-administrative direction and management and the consequent regime of responsibility of managers for executive activities.

Macro programming is achieved through general planning acts in which the governing power of the political bodies is made explicit. They perform the political-administrative function and verify the compliance of the results of the administrative action with the plans (Interlandi, 2018). The main documents relating to strategic and operational planning are the Single Planning Document (DUP) and the three-year Budget (Legislative Decree No. 118/2011 and subsequent amendments), through which the public administration defines the amount of available resources that are usable in the operational management phase.
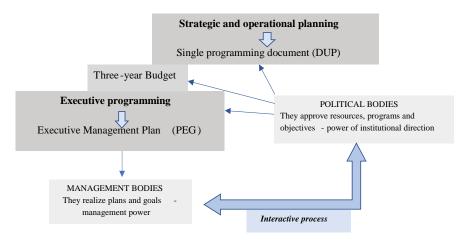
The executive planning is carried out with the Executive Management Plan which contains the Detailed Objectives Plan and the Performance Plan and the distribution of financial resources approved with three-year Budget (Legislative Decree 150/2009).

The Executive Management Plan is the tool that, declining in greater detail the operational planning contained in the specific Section of the Single Programming Document (DUP), allows the transition from the political guidelines to the technical objectives assigned to the service managers. The legislation specifies that the contents of the PEG are the results of an interactive and participatory process involving Alderman and managers (Annex 4/1, Legislative Decree no. 118/2011). The programs approved by the Council materialize in the PEG, where the objectives are specified, how they will have to be implemented and what resources will be assigned to their realization.

The programming accounting documents should consistent with each other with reference to the determination of the objectives which are articulated on three levels (Figure 1): Strategic (DUP) -
Operational (DUP) - Executive (PEG according to three-year Budget).

Figure 1 .The attributions of politicians and managers

While there is a demarcation between the powers assigned to the political bodies and those entrusted to the technical bodies, it is necessary to create an interactive process between the two parties that facilitates the connection and consistency between the strategic and operational objectives of the DUP and the executive objectives of the PEG identifying phases, implementation times and indicators that measure the intermediate and final results.

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The definition of the objectives takes into account the mandate presented to the voters but also the concrete situation of the local authority; therefore, the interaction with the managers responsible for the services, who adopt the acts that commit the body to the outside, becomes essential. With reference to the planning phase, it is also necessary to distinguish between the drafting phase (carried out by the Head of the economic-financial service) and the formal approval phase (carried out by the political bodies, the Executive and the Council). However, the drafting is not just an activity of the economic and financial manager, as it involves the various service managers. The Head of the economic-financial service carries out a coordination activity even if not in a hierarchical position. The start of programming involves various areas such as public works, services on individual demand, destination of incomes, projects and social initiatives. The choices on these areas must be shared considering the contribution of the various public actors. The fundamental question concerns the ways in which the interaction between politicians and technicians takes place. In fact, the consequences of a strict separation of competences between these subjects are functional to the objective of pursuing the public interest; even if this sometimes leads to the exclusion of cooperation and collaboration, by exercising politicians a hierarchical political control over technicians with managerial power.

With reference to the planning process of Italian local authorities, it should be emphasized that profound changes have been introduced concerning the structure of the budget system and new accounting tools in addition to the reduction of Government financial transfers to local authorities. In order to understand the purposes of planning activity and the elements that should characterize the dialectical process between politicians and technicians, it is useful to highlight what is stated in the legislation (Legislative Decree 118/2011, annex 4/1) on the programming, which is considered the "process of analysis and evaluation which, by comparing and coherently arranging policies and plans for territorial governance, makes it possible to organize, in a predefined temporal dimension, the activities and resources necessary for the realization of social purposes and the promotion of the economic and civil development of the reference community ". The realization of these goals implies the involvement of public actors through a critical evaluation of programming documents. The preparation of the Single Programming Document and the Budget which define the strategic and operational lines involve both the political and technical parts. Politicians must have knowledge of the institution's technical-financial and accounting conditions. Therefore, a constructive dialectic is essential to face the issues and problems in a concrete way, as it is necessary to consider not only the institutional mission but also the technical feasibility to achieve it. Examples may be the implementation of an investment project without analyzing the financing sources and the cost impact of the operation; choices for making new ways of public services management without a prior economic-financial analysis; the protection of assets without a plan to evaluate the possible disposal of assets or their enhancement; public works planning without an assessment of compliance with the three-year public works programs.

Each programming activity involves the analysis of the allowed possibilities, through which politicians know the real operating conditions of the entity and understand the technical constraints and limits consistent with the regulatory framework. To this end, it is assumed that the interaction can generate a complementary approach, when the subjects agree in attributing the same value to certain tools or processes, dichotomous when they diverge on the interpretation and implementation of certain actions.

4. ANALYSIS OF A CASE STUDY. RESEARCH METHODOLOGY AND DESIGN

The case study had the purpose of investigating the dichotomous or complementary coordination and confrontation processes that take place between politicians and technicians in the procedure for preparing strategic and operational planning documents. The empirical research was based on an explanatory case study (Yin, 1984, Yin, 2003; Eisenhardt, 1989; Scapens, 1990), through the ex post examination (Lukka and Vinnari 2014) of the dynamics of comparison and dialectical processes realized between these subjects. We tried to understand, on the basis of the theoretical perspectives described above, if in the investigated body the preparatory activity of the programming documents takes place according to a dichotomous or constructive interaction and if the quality of this interaction was influenced by the accounting reform process that took place in recent years.

The chosen body can be considered, on the one hand, a critical case as it has recently innovated the organizational structure; it has adapted to the accounting harmonization process; its main political subjects have accounting skills that make the comparison more meaningful; the institution has more than 5,000 inhabitants, this represents the minimum condition for the preparation of the main planning documents (DUP and PEG). Furthermore, it can be considered a pilot case, intended as a first investigation on these issues which will then be enriched by further case studies.

Specifically, the research site is a local authority located in southern Italy, in the province of Catania.

It covers an area of approximately 16.28 square meters and has approximately 32,039 inhabitants. The Municipality is a large urban center located along the southern flanks of the Etna volcano. Economic life is essentially based on crafts and agriculture. The analysis of the preliminary consultation processes for the strategic and operational planning process took place mainly through

semi-structured interviews and also through the consultation of the main documents of the strategic and operational planning such as the 2019-2021 Single Programming Document, 2019 Three-Year Budget. -2021, Executive management plan - Three-year performance plan 2019/2021.

In the retrospective approach, interviewees were asked to describe the events under analysis and comment on some of the most significant aspects (Nor-Aziah and Scapens, 2007) and, specifically, how they perceive their relationship with other subjects with respect to the planning phase. The questions initially concerned the type of activity carried out by the subject and, in order to understand the interaction system, the relationship with the other actors in carrying out their activities. The main questions to the subjects selected for the specific purposes of the survey concerned: the way in which they perceive the relationship between politicians and technicians, the degree of involvement in the formulation of the main planning documents, the methods of interaction, the main criticalities perceived in the dialogue between parties. The interviewees were chosen on the basis of their participation in the programming and planning process that took place over the last three years and of their economic and accounting background. To this end, the Mayor, the Deputy Mayor, three councilors, the President of the Council were involved for the political part, and for the technical part the Head of the economic-financial service, the Municipal Secretary, the Head of the urban planning area, the Head of social services, the Head of Institutional and Legal Affairs - Taxes. The interviews had an average duration of about 20/30 minutes and were almost always addressed to a single subject in order to avoid conditioning. The interviews were noted in writing with the consent of the interviewees. Therefore, the contributions and observations of the interviewees were analyzed on the basis of the theoretical perspectives chosen in order to understand how the dialectical relationships between politicians and technicians are made.

5. EMPIRICAL RESULTS

The results of the analysis showed how the interviewees perceive and activate the dialectical processes in the strategic and operational planning in which they are involved. The administrative structure is a set of technical-managerial activities that concretize the institutional choices established in the political mandate. The formulation of accounting data by public managers poses the problem of combining the political-institutional approach followed by the governing bodies with the skills and resources within the institution, as an essential condition for achieving efficiency and implementation of social objectives.

In the case analyzed, the ways of interaction and opinions exchange in the planning process among the managers, the Head of the financial service, the councilors and the Mayor have as the main object the quantity of financial resources to be allocated to certain projects or areas of activity.

The consultation and negotiation procedures have a fairly consolidated dynamic over time.

The most critical phase of the entire process is that of sharing the objectives attributed to the different sectors and identifying the managers who will have to coordinate with each other. Almost all managers believe that the logics supporting the management by objectives are not always related to an awareness of the potential that can derive from the rules and responsibilities sharing. The management and organization of programming processes do not always follow, in a complete manner, the regulatory provisions or the reference rules, making some management tools useless. With reference to the changes in the accounting system, both technicians and politicians agree that some tools have caused a misalignment between political and technical logic. For example, two new accounting tools introduced by current legislation (the Doubtful credit fund and the Multi-year restricted fund) introduce limits and changes in the placement and destination of the balance sheet items. These tools have posed informative and application criticalities and this has had repercussions in the relations between politicians and technicians that, especially in the first implementation phase, have had conflicting opinions and approaches in the interpretation of these rules considered ambiguous.

With regard to the managerial effects accounting changes have generate on the management and activities organization, politicians and technicians assume a shared vision, even if the political part is increasingly attentive to the effects that the choices will have on the community and on consensus.

All interviewees agree on the relevance of programming, understood as a process aimed at generating "a situation of consistency of values and qualitative, quantitative and financial choices to guide and empower the administration's behavior" (Head of social services).

The planning is declined in the strategic part (Strategic Section of the Single Planning Document) which has a five-year time horizon as the Mayor mandate and in which the strategic guidelines and the main social choices are defined.

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The operational part (Operational Section of the Single Programming Document) has a three-year time horizon as the Budget and has the purpose of defining the objectives of the programs within the missions, indicating the spending needs and financing sources.

The Head of the economic-financial service states that "the strategic and operational guide calls for political and technical considerations and its drafting implies a concertation of interventions that cannot only concern the political component". To this end, there is a criticality that leads more to a dichotomous relationship between the political and technical part, as politicians tend to decline the strategy on the basis of the electoral program, identifying areas sometimes not very realizable. For example, "presenting a hiring program that will affect local unemployment, without considering the existing regulatory constraints, means limiting the reliability of the planning process" (Head of the economic-financial service). The managers affirm that in general the interaction with the political party with respect to the definition of strategic guidelines relating to resources uses and the assessment of the current and future economic and financial sustainability is not linear and constructive. The analysis of internal conditions requires an profound study of the assets organization and production criteria of local public services that require the involvement of managers. The analysis of the quality of the services provided and the financial and structural needs for their improvement can only be achieved with an interactive information exchange between public actors. An essential moment to evaluate the dichotomous or complementary relationship between politicians and managers is that of the formulation of the Executive management plan. The document, approved by the Executive, explains financial resources and management objectives in a more analytical way than the budget. It assumes: *organizational relevance*, as it distinguishes the responsibility of direction (political bodies), management (service managers) and control (management control office); *planning relevance* as it identifies the management objectives by linking them to the indicators for monitoring their achievement; *managerial relevance* through the identification of service managers, assigning them the human and financial resources.

As highlighted by the Mayor and the President of the Council, the drafting and production of the PEG can create potential conflicts between the two political bodies, the Council and the Executive, as there is not always an agreement in the allocation of resources to the various centers of responsibility, such as the organizational department or service, and/or in the variation of these resources during the year.

The process of reviewing the accounting system can increase this conflict, as in the new structure of the budget, the Council only approves the resources assigned to the strategic areas, since the needs relating to the specific areas of activity are established by the Executive.

The Executive management plan represents the connection between the political and bureaucratic component, highlighting how the administrative action should be carried out in the coming year. Both the managers and the councilors interviewed agree that concertation is important in the definition of management objectives, while admitting that to better achieve this agreement it would be better to dedicate more time and establish a clearer and more articulated procedure so as to achieve more effective political-managerial confrontation. Councilors and managers believe that negotiation about executive goals and sharing activity take place in a more complementary way (Liguori et al., 2009; Frederickson and Smith, 2003; Svara, 1998, 1999, 2001; Montjoy, Douglas, 1995) than dichotomous, creating a "space of technical-political dialectic to face and resolve in advance a series of issues that could then arise" (Head of the urban planning area). The Deputy mayor, in this regard, states that the "phase of negotiation and the constructive dialogue with the managers, for the definition of the objectives and the clear specification of the expected results and control systems, are relevance and potentially conflictual. In this institution actors dedicate ample space to the discussion between politicians and managers about potential problems, even in informal meetings, with the aim of resolving the main issues in the preventive phase" (Deputy Mayor).

Both politicians and officials define Executive management plan as a guiding document for the Executive body and the service managers, delimiting the scope of intervention between them, and among managers of different centers of responsibility. It also facilitates the technical evaluation of the objectives feasibility favoring the monitoring and evaluation of the results achieved.

The definition of the objectives contained in the PEG is aimed at perceiving administrative problems responsibly, activating a process of accountability and "building and sharing projects, programs and resources in order to improve internal communication and reduce the disconnect that often existing between politicians and public managers".

In the managerial planning process, the two parties talk to find an agreement between what is defined by the governing bodies, on the basis of macro-objectives, and the management response / solution that takes into account the financial and organizational limits.

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Politicians and officials are aware that in the negotiation process managers have to clarify whether the goal is achievable, while the ways in which it should be achieved are not subject to negotiation or confrontation with the political party. However, managers have to explain which legal and accounting tools are applicable for achieving the goal.

An essential mediation role is played by the Municipal Secretary who influences the positive dialogue between politicians and managers by presenting the PEG proposal and coordinating the concentration activities according to a clear procedure and timing. Strategic and operational choices should, therefore, be consistent with the technical and economic conditions of the local authority, otherwise they can limit the implementation of management objectives. Dedicating human and instrumental resources to an unachievable goal denotes inadequacy of the administrative action and of the planning processes. In this sense, the Mayor expresses the need to consider as "the main issue, in the negotiation phase between the politicians and officials, the feasibility of the goal through a clear identification of administrative actions".

6. CONCLUDING REMARKS AND NEXT RESEARCH STEPS

Various "rationalities" coexist in the organizational structure of the local government and each of them expresses different propositional and operational modalities, tending towards a common and coherent finalistic logic. It happens that the administrative subordination of politicians and managers coexists with the reciprocity of influence in the definition of policies in the planning stage (Svara, 1999: 678).

In the construction, formulation and approval of programs, the activity of defining "political" choices is carried out, which is typical of the elected bodies in charge of political direction and control. They express the political and institutional decisions that characterize the entity activity and its economic, financial and social impact. The programs are analytically defined in order to constitute the basis for the PEG, where management objectives with financial resources are assigned to the services managers.

First of all, in the investigated entity, it emerged that the new accounting tools, introduced by the accounting harmonization process, caused a misalignment between the political and technical logic, especially in the initial implementation of these tools due to the controversial impact they had and that they have on the three-year budget.

The analysis conducted did not reveal a prevalence of dichotomous relationships over complementary ones and vice versa. The dialectic and the confrontation between public actors take on different connotations depending on the specific phases of the planning process that goes from the strategic to the operational-managerial phase. Specifically, we can highlight the following main aspects that emerge from the case study.

Dichotomy in the strategic planning phase: in the strategic phase there is a discrepancy as politicians tend to define strategic areas on the basis of the electoral program, identifying actions and objectives that are not coherent and concrete, with respect to the technical possibilities of the institution.

Complementary dialectical process in the executive phase: the formulation of the Executive management plan represents a moment of shared negotiation. The political-managerial dialectic assumes a constructive connotation and is based in this phase on the tools to achieve the objectives and concretely evaluate the feasibility and reachability of the results.

Dichotomy between political bodies in the allocation of resources: the analysis revealed a dichotomous relationship between the main political bodies, the Council and the Executive, in the phase of defining the financial resources to be allocated to the various services.

Relevance of the feasibility of the objectives: in the process of defining the objectives, a significant moment is the clear explanation by the managers of its feasibility and the way in which they will be achieved.

Usefulness of a mediation activity in interactive processes: a key public actor, as city secretary or general manager, can play an important role in the management and coordination of dialectical processes between politicians and officials.

Strategic and operational planning involves the adoption of accounting tools that activate interaction dynamics between managers and politicians in pursuit of objectives. The interaction can be dichotomous or complementary, depending on whether or not the subjects agree on certain interventions or tools of the programming process, without prejudice to the principle of separation of powers that exists in nature within the public organization.

It is emphasized that the process of cooperation, coordination and synergy between political and technical skills on the use of managerial tools, on the process of defining objectives and on the allocation of resources according to responsibilities and competences are essential for the achievement of the public action results.

This research aims to stimulate politicians and public managers of local authorities to activate approaches of constructive confrontation which, in these bodies, often take place in informal settings and without activating a virtuous and consolidated path of sharing action. The search on a single case cannot provide generalizable elements, but it however constitutes a starting point

for investigating the dialectical processes in the planning phase between politicians and managers of other local authorities in order to compare information from different realities. Furthermore, it would also be interesting to investigate the dialectical processes between different political bodies and / or between managers and employees of the local administration in order to highlight further critical aspects related to the interactive processes that take place within public organizations.

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