

CREATING PUBLIC VALUE THROUGH COLLABORATIVE GOVERNANCE? ORGANIZATION AND MANAGEMENT OF SHARED SERVICES CENTERS IN THE METROPOLITAN CITIES IN POLAND

Paweł MODRZYŃSKI^{1*}, Robert GAWŁOWSKI²

¹ UTP University of Sciences and Technology in Bydgoszcz, Faculty of Management, Poland;
pawel.modrzynski@utp.edu.pl, ORCID: 0000-0003-1861-0643

² WSB University in Toruń, Faculty of Finance and Management in Bydgoszcz, Poland;
robert.gawlowski@wsb.bydgoszcz.pl, ORCID: 0000-0002-3419-7679

* Correspondence author

Abstract: Collaborative management means creating organizational structures based on cooperation, and thus creating more effectiveness in the area of management and economic calculation. This article presents the assessment of shared service centers (SSCs) operating the 12 largest Polish cities. The purpose of this article is to attempt to evaluate the effects of implementing a tool characteristic of business into the public sector. The conducted research allowed to define the goals that local governments associate with the creation of SSCs, gave the answer to the questions to what extent the above objectives were achieved, what were the threats to the process of putting in place organizational changes and what competences of the management staff of the serviced entities were crucial in the process. The final conclusion is that changing location of back-office service provides quick success in terms of operational actions, but demands additional skills of managers in order to receive public value.

Keywords: public sector management, co-creation of public value, collaborative governance, shared services centers

1. Introduction

Discussion about public service management has dominated the public management debate (Moura et. al. 2018; Lindvall et. al. 2011; Curry 1999; Bicen et. al 2017; Boglind et.al. 2011; Pollitt 2011). From the inception, effectiveness and efficiency was the most important concern for researchers. The failure of this perspective has been described broadly in many scientific publications where the differences between public and private sectors have been highlighted. At present, despite the lack of uncritical supporters for the new public management, terms such as the quality of provided services, the flexibility of management, the evaluation of performed tasks or the shift in interest from observing legal procedures to the effects of activity appear to

be permanently present in the debate on the manner of organization of the public sector. As a result, alternative public management literature is available that address a new dimension of public service delivery such as co-production of public services or co-creation of public value. The main part of the new way of thinking about issues mentioned above is the service framework (Osborne et al., 2015) that emphasizes the importance of public organization and user relations. Thus, provision of public services is seen as a crucial part in achieving better outcome alongside better satisfaction of service users.

There is, however, a growing discussion on how the creation of public value (or values) should be delivered. For some scholars the best way of doing this is a better public sector organization (Radnor et al., 2014; Kitchner, 2015; Alford, 2016) that can bring new ways of matching public service delivery to the users' needs, and, as a result, better outcomes. Still, there is another side of the coin. Grönroos and Voima have underlined the importance of users in service dominant logic by saying that value can be only created by the service users themselves. Thus, a public sector organization can only offer a value proposition for the user or to be more precise – a public offering that users can accept or reject (Grönroos, and Voima, 2013; Grönroos, 2013). In this context, the task of public service organizations is to establish the service offering and to facilitate this value creation process. Therefore, an essential part is to explore how public services can be used to engage users to co-create the public value (Osborne, 2018).

Our research is designed to ascertain if public managers recognize the importance of the flexibility of the public sector organization. Regardless of whether we should put more emphasis on public organization efficiency or users' needs, it is crucial to have the possibility to adjust public service delivery to personal abilities in terms of value co-creation. One of the ways to create a better flexibility is to establish shared services centers. These, we define as a back-office tool in public sector organization. The main idea of introducing these is to create possibilities for collaboration for public officers and managers in terms of payroll management; public tenders, accounting services or other services. Thus, we used collaborative governance regime to find out if it is helpful to better understand value creation in public administration at the local level. Collaboration involves creating, enhancing and building on social and organizational capital in pursuit of shared purposes (Blomgren, 2009). According to the literature review, we can distinguish several dimensions regarding collaboration governance that are worth mentioning. Researchers focusing on collaboration highlight such elements as: (1) process (Lawrance, and Phillips, 2002; Amirkhanyan, 2009); (2) structure (Mandell, and Steelman, 2003; Sowa, 2008); (3) participants (Ansell, and Gash, 2008; Mullin, and Daley, 2009), as well as (4) outcome process (Agranoff, and McGuire 2003; O'Leary, Gerrard, and Bingham, 2006). Collaborative governance is often justified by so called collaborative advantage, which means that structures built on collaborative basis are more creative and able to resolve policy and coordinate problems that could not be achieved by an organization or a government department acting alone. This represents synergy that can be created through

joint-working (Huxham, 1993). However, designing and implementing collaborative structures is not an easy task. According to Thomson, Perry and Miller, there can be five dimensions of collaboration shown that are crucial to embrace collaborative institutions. In this regard, there are not only institutional factors such as: (1) governance dimension – serious consideration of collaborative partners, setting up decision-making processes, and participating in group-brainstorming sessions; (2) administration dimensions – this includes the nuts and bolts of collaborating or getting the work done, in this respect to identify if members know their roles and responsibilities, agree on goals, and coordinate efforts to be essential components of the administration dimension. Still there are some sociological aspects as well that fuel collaboration. These include: (3) mutuality – which reflects the capital part of social capital, including aiding communication and goal achievement (herein, the above mentioned authors find sharing information and resources and achieving goals to be aspects of the mutuality dimension); (4) norms of trust and reciprocity that develop between collaborative partners – these norms develop when partners learn to count on each other and develop commitments, that in turn may act as a social lubricant that enhances mutuality; (5) Autonomy – tension that occurs between juggling organizational and collaborative identities; when collaboration occurs, organizations must contend with fulfilling both organizational and collaborative goals (Thomson, Perry, 2006; Thomson, Perry, Miller, 2007).

Our alternative focus is on a gap in the literature – the unforeseen outcomes of public value creation in centered shared services. We argue that creating public value by appointing shared services centers in local government needs a different kind of action than the typical standardization of procedures and back-office services.

2. Theoretical background of shared services centers (SSCs)

One of the tools, the creation of which should be associated with the revolution of the new public management, are shared services centres (SSCs). These were originally introduced in the British public sector¹, and then in other European countries². The implementation of shared services engagements has a long history as an organizational change process, when large corporations take the initiative to establish and consolidate autonomous business divisions across organizational departments into a solitary entity (Lacity, and Fox, 2008; Hesketh, 2008;

¹ For more on theoretical foundations of functioning of the SSCs in the public sector see *Municipal Shared Services and Consolidation: A Public Solutions Handbook*, (eds.) Henderson, A. Routledge. New York 2015, pp. 3-17. For more information on the applicable legislation on SSCs in the UK see Sandford, Mark. *Local government: new models of service delivery*. House of Commons Library. London, 2015; Tomkinson, Ray. *Shared Services in Local Government: Improving Service Delivery*. Gower. London 2007.

² International experience in implementing the SSCs is presented in the work by Deborah Peel, Brendan O’Keeffe, Linda Shi, Kendra Leith and Karen Keaveney entitled *Shared Services Across Local Government*. Dublin 2011.

Kamal, 2012). These organizational regulations became especially popular in the early 2000s and were introduced in order to bring savings in bureaucratic costs, improve access to innovation, minimize overlap functions and utilize employee competences (Ulbrich, 2003; Janssen, and Joha, 2006; Wagenaar, 2006; Aksin, and Masini, 2008; Becker et. al, 2009; Miskon et. al., 2010; McIvor et. al., 2011). Making a long story short, SSCs aggregate back-office services within a single area for provision across an entire organization (Quinn et al., 2000) and, as a result, generally, an SSC is viewed as an accountable semi-autonomous unit within an (inter)organizational entity used to bundle activities and provide specific pre-defined services to the operational units within that (inter)organizational entity, on the basis of agreed conditions (Bergeron, 2003). Despite many years of validity of the indicated tool for managing public tasks, there are still few empirical studies that would allow to indicate differences in the implementation of shared services centers into the public sector³. The experiences of Polish cities in this area, due to the short period of validity of the indicated solution, are still at the initial level. Therefore, the authors of this article do not focus on ideal types of shared service centers organization (Becker et.al, 2009), explanation of organizational transitional journey (Grant, and Ulbrich, 2010) or even rational motives for establishing shared services centers (Janssen, and Joha, 2006). The authors have used, instead, the case study methodology to figure out how the management idea of SSC is being adapted at the early stage and how to transform previous ways of management into SSC-type ones.

The basis of the introduction of SSCs in Poland was a report prepared by the Ministry of Administration and Digitisation entitled: *The assessment of the situation of local governments, 2013, p. 37*. It drew attention to the fact that Polish local governments were burdened by costly legal solutions that in no way served the realization of their mission (Modrzyński, 2018). These regulations are not so much about the standard of services provided to inhabitants, but about indicating the manner in which the local government should deliver them. These are solutions that limit the sphere of organizational and management decisions of local governments. Each local governmental budgetary unit establishes its own accounting policy, has its own reporting obligations stemming from legal regulations (performed independently of the obligations of the “entire” unit), an archive and a company social benefits fund. The above-mentioned problem was indicated in the governmental draft act amending the Act on Gmina⁴ Local Government

³ One example is J. Becker, B. Niehaves, A. Krause, *Shared Services Strategies and Their Determinants: A multiple Case Study Analyst in the Public Sector*, American Conference on Information Systems, 2009; Janssen, M. and Joha, A. Emerging shared service organisations and the service-oriented enterprise: Critical management issues. *Strategic Outsourcing: An International Journal* 1 (1), 2008; Janssen, M.; Joha, A. and Weerakkody, V. Exploring relationships of shared service arrangements in local government. *Transforming Government* 1(3). 2007.

⁴ Gmina (Commune, a kind of Municipality) – The basic, most often the lowest, local self-government unit in Poland, equipped with general legal powers defined by the law, regarding the affairs of the population in a given territory. Its representatives are elected from the local community. The area and community of the commune are connected by economic, cultural and communication ties.

and some other acts⁵. As the legislator pointed out in the justification to the act, local governments need more flexibility in organizing their work so they can adapt the solutions to local needs and possibilities (Modrzyński et al., 2018). This was to be served by the increased independence and flexibility of the organizational structures stipulated in the project, that was based on a collaborative governance framework. It should be noted that the way how local government entities are conducted has not changed during the last five decades, therefore, the SSCs implementation process might be seen in local governments as a huge innovation process.

3. Methodology

The accepted research hypothesis is the statement that public officials and managers do not fully recognize the management possibilities to create a public value through better flexibilities of the administration units. The hypothesis will be tested by answering the following study questions: What chances and threats did the heads of organizational units notice in the implementation of SSCs as the innovation process? What are the potential benefits and limitations in the shared service? How does the professional experience of heads of organizational units influence the way of cooperation between the SSC and the local government administrative unit? Can we use common organizational characteristics of successful SSCs that can be found in the literature review (Bergrenon, 2003; Schulz et. al., 2009; Borman, 2010)? In pursuit of the answers, we used a collaborative governance regime (CGR) in the intra-organizational dimension (Emerson, Nabatchi, Balogh, 2011) that gave a framework to analyse this case study. The financial, accounting, taxation and payment services are the key services provided by the local SSCs in Poland. They are not directly connected with the services provided to the benefit of the local community, but they should indirectly lead to the increase in effectiveness and efficiency of the serviced units that perform typically social tasks. The question can be put forward whether applying SSCs will enable the local governments to create additional value in the provided public services? Is it possible to initiate mutual collaboration between local governmental units through SSCs to facilitate the more effective management and a better provision of services?

The research was conducted among SSCs, the units served by SSCs and the local government unit managers operating in the cities – members of the Union of Polish Metropolises. The research results have allowed to answer the above research questions.

⁵ What is worth emphasising, at the stage of the government legislative process of the indicated act, not all legal solutions in the scope of increasing the flexibility of local government units were taken into account. For example, during inter-ministerial consultations, the Ministry of Labour and Social Policy did not agree to cover social care institutions with the service of shared services centres.

The questionnaire was sent to the members of the Union of Polish Metropolises⁶. The Union of Polish Metropolises is an association of 12 largest cities in Poland, of which 10 (response rate was 83.3%) participated in the conducted research. The questionnaire was directed to (1) the representatives of local government authorities responsible for supervision over shared services centers in cities – treasurers and (2) managers of serviced units. Conducting research both among city treasurers and managers of serviced units allowed to obtain an assessment of the operation of shared service centers in terms of efficiency at the level of self-government and as individual units. The substantive scope of the conducted research included: (1) assessment of competences and qualifications of persons managing units participating in the organization and delivery of shared services, (2) assessment of the SSCs implementation process in local government, (3) assessment of SSCs implementation in local government, (4) evaluation of cooperation SSCs with serviced units, (5) identifying possible future scenarios for the development of the shared services market in the unit. Special questionnaires were an additional part of the research. They were sent to the Treasurers of the member cities to provide more information about top-level perspectives in terms of public organization flexibility and value creation. The study was conducted in August-October 2018.

4. Study results

According to the local government authorities, the main objective standing behind the SSCs' foundation and implementation is mainly to raise the standard and safety of the financial and accounting processes. The desired outcome was reached through, inter alia: (1) unifying procedures and accounting policy within the serviced units, (2) lowering the risk level of conducted processes, (3) implementing innovative administration procedures, (4) improving management efficiency. The further aims standing behind the SSCs in local governments were: (1) to centralize VAT settlement, (2) to optimize employment and resources in the units covered by the shared service, (3) to introduce collaboration tools among the units, (4) to improve the quality of the services provided by the local government units, (5) to improve the service recipients' satisfaction level. It is worth highlighting that the idea to implement business solutions into the local ground has gathered favorable opinion (Figure 1). Moreover, the aims connected to improving recipient satisfaction or the quality of provided services were achieved to 100 %. This last is important due to the fact that the solutions taken from the business sector are mainly aimed towards the client, the service and to product quality. Such an approach should also be executed to make real the tasks in the public sector.

⁶ The Union of Polish Metropolises consists of such metropolitan areas as: Warsaw, Cracow, Bydgoszcz, Lublin, Białystok, Gdansk, Wrocław, Łódź, Poznań, Rzeszów, Szczecin, Katowice. More information about the association can be found at the web site: www.metropolie.pl/en.

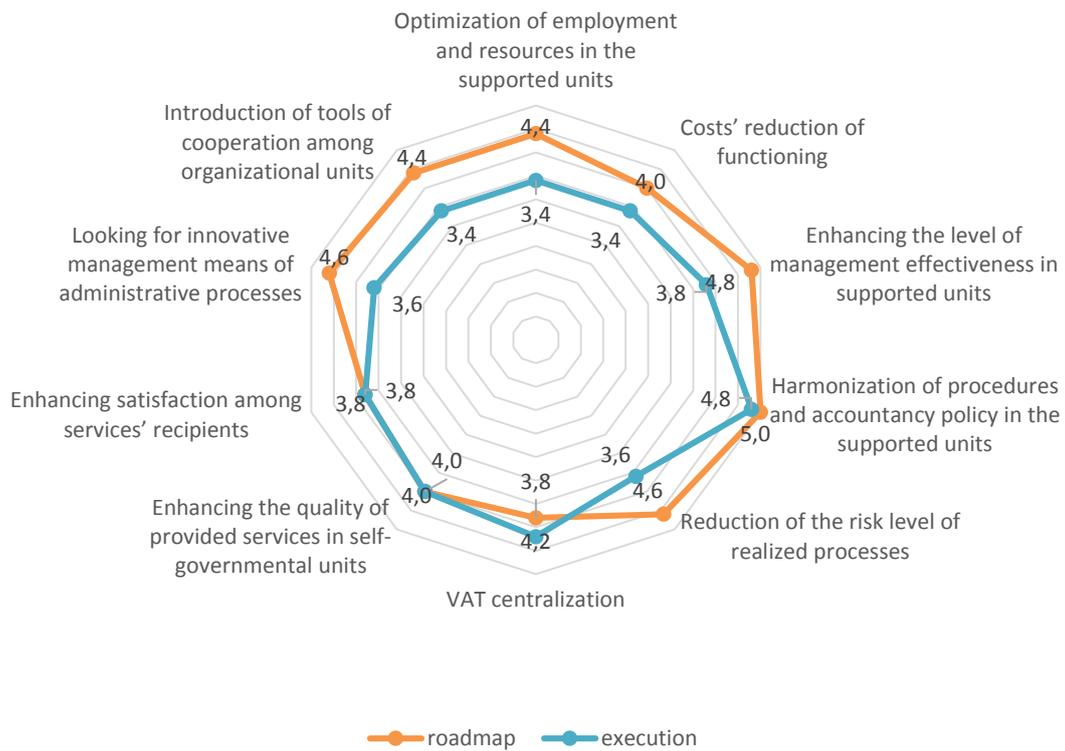


Figure 1. The goals of creating SSCs according to the City Treasurers' assessment (roadmap and execution). Source: own study based on the results of the research.

Unifying the procedures and accounting policy within the serviced units was the most important goal connected with the idea to implement SSCs in the cities associated in the Union of Polish Metropolises. This goal was achieved in less than 2 years after the centers commenced operation in accordance with Polish regulations. The local authorities, when stating the goals stemming from SSCs implementation, also assigned the timeframe necessary to achieve them. Bearing in mind the 2-year SSCs functioning within the local structures as a benchmark, we are able to verify the extent to which the goals and priorities set by the local authorities were reached. The most urgent issue that the SSCs were supposed to handle, was to centralize VAT settlement. The local government estimated the average time necessary to reach this goal as 5.8 months. According to the respondents, the goal was reached to 110.5 %, so it was faster than firstly assumed. The next time priorities concerning the time set on SSCs foundation included: to unify procedures and accounting policy within the serviced units (the average time set in the researched SSCs was 9 months) and to lower the risk level of conducted processes (the indicator in this case equaled to 11.6 months) (Figure 2).

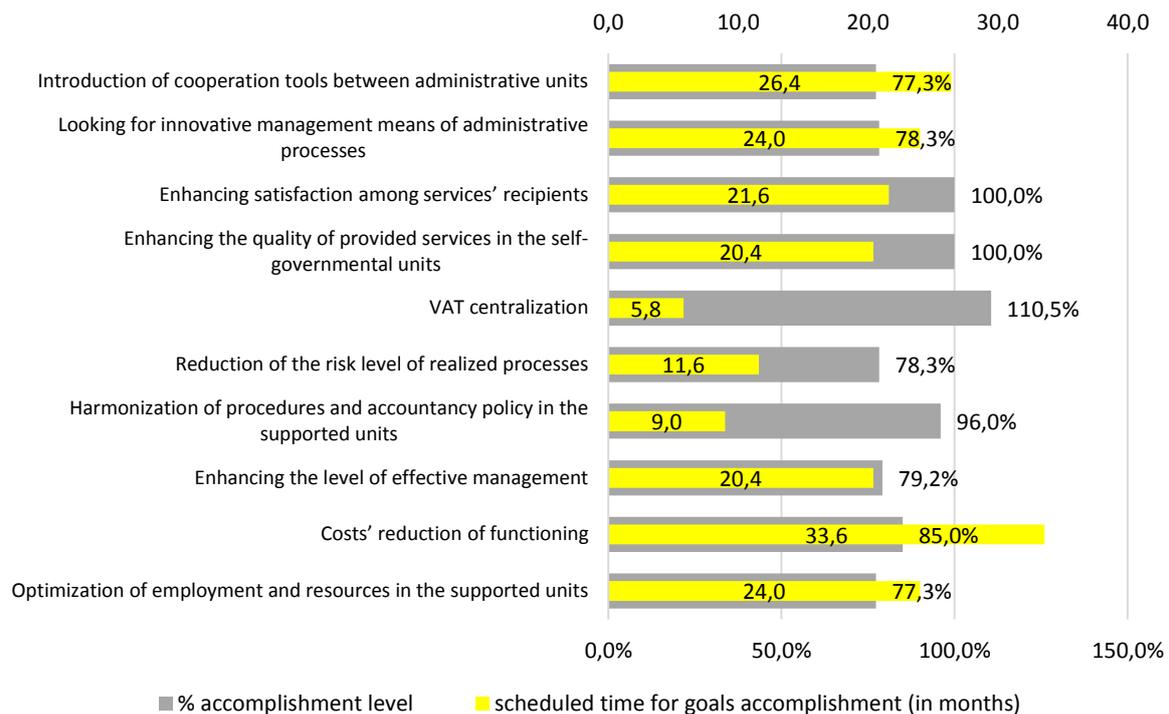


Figure 2. The goals achievement schedule and the times of their fulfilment. Source: own study based on the results of the research.

The most important aim to unify procedures and accounting policy within the serviced units covered by shared services was reached to 96%. This fact proves to be positive. The goal to lower the risk level of conducted processes was achieved to 78.3%, although the timeframe demanded violation. A similar level was achieved as far as the introduction of collaboration tools among organizational units was concerned. We need to bear in mind, however, that SSCs are based on horizontal organizational structures. This means that their efficient functioning depends purely on collaboration among units and the uninterrupted flow of information. Not less important is the fact that the aims designated for management and optimization aspects were reached at the similar level of 77-78%. The lower results than estimated can be justified by the fact that in the researched SSCs, only 62% of the managers of the serviced units supported their implementation. The key factor was to motivate and encourage the remaining 38% of all managers to achieve the set goals. The priorities stemming from the SSCs and the discrepancy in their assessment given by the supporters and opponents of this solution among the unit managers is worth analyzing as well. Questioned respondents stated that centralizing VAT settlement, lowering the risk level of conducted processes and transferring them to SSCs were the main objectives. The least important priorities for the managers of the serviced units were to optimize the employment, to improve the management quality and to limit the costs of the unit's functioning. Additionally, the discrepancy in how the goals behind the SSCs implementation were valued by their supporters and opponents was also noticeable (Figure 3).

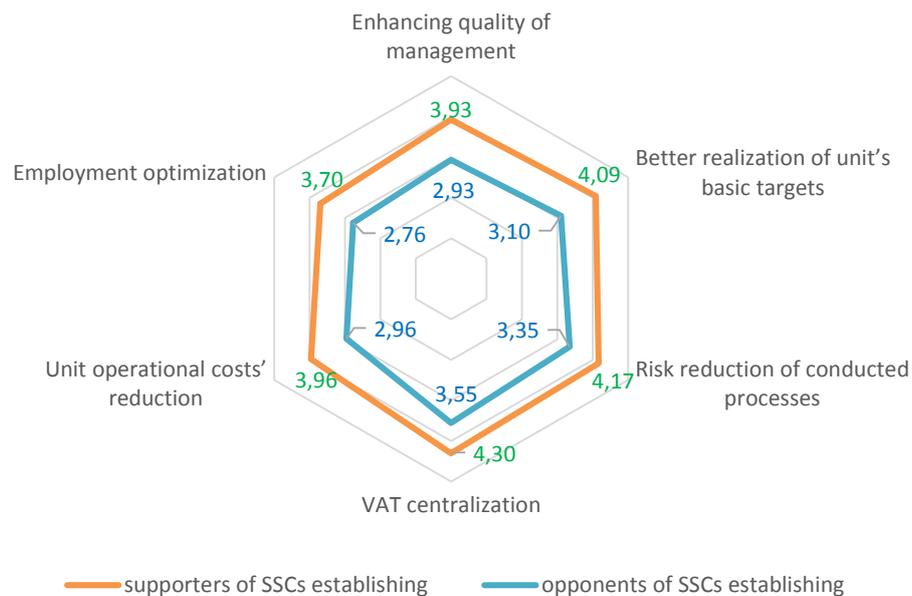


Figure 3. The effects of creating SSCs according to the assessment of Heads of Serviced Units. Source: own study based on the results of the research.

There are two more issues that also deserve special attention. Firstly, the budgetary units finance their activity expenses from the local government budget. The income acquired from the additional business activity, e.g. rental of space, comprise a marginal percentage of the whole budget. This means that the statutory unit's activities are financed from the budget, leaving its manager in the very comfortable situation. Thus, the key activities observed in the private sector, such as striving to optimize the costs and employment or to improve the management efficiency level, in case of the public sector play at least a secondary role. In such a position, the unit manager is more focused on achieving the statutory goals: to realize educational tasks, social assistance, etc. In order to fully reach all the expected results, connected to implementing modern business tools into a public unit, a change in the functioning of other areas is required. Independently of the tasks realized by the local government unit (e.g. a school), the rules determining the manager's remuneration and motivation system ought to be strictly correlated with the unit's results/expenditure. According to the conducted research, without this link, the targeted costs optimization seems to be difficult to enforce. Secondly, the budgetary units realize social tasks, such as e.g. education, social assistance or culture. In this respect, the economic account is not the only criterion that determines the way in which local authorities are evaluated by citizen-voters. Hence, it may turn out that achieving the current result of 80% of the set goals may prove to be outstanding (Figure 4).

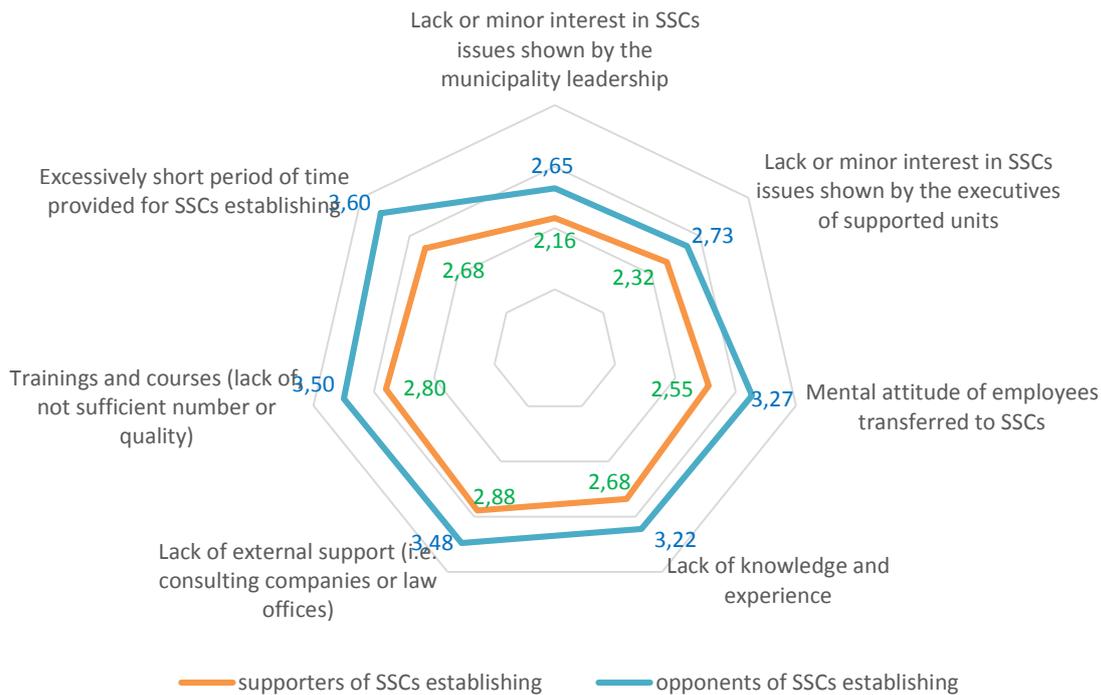


Figure 4. Shared services implementation challenges. The opinions presented by the managers of the units serviced by the SSC. Source: own study based on the results of the research.

Simultaneously to the new legal regulations allowing local governments to implement SSCs, VAT settlement centralization regulation in the municipality (gmina) has been introduced. As a result, this means that the taxation regulations have become the catalyst to the decision and, consequently, SSCs in local government units have been established. For this reason, the objective concerning the VAT centralization that the new unit was supposed to reach has been given a high priority. It is worth highlighting that in 80% of all cases, the SSCs were started up by the municipality (gmina) themselves. Another factor determining SSC implementation assessment was the general approach of the employees to the changes within the organization. The key need observed here was to prepare and introduce an appropriate training program with regard to qualifications and soft skills, learning skills, teamwork development etc. Although local authorities were in charge of putting into place the organizational changes and were also perceived as responsible for this process by the managers of the units covered by the shared service, they had not prepared or had not seen the necessity to prepare the proper training programs or to engage an external training company. Such an activity would have allowed a build-up of the competencies that proved to be essential to implementing the SSCs efficiently.

To evaluate to what extent the implemented tools proved to be efficient in the public services sphere, it is worth focusing on the knowledge and the experience of the research participants – the managers of the units covered by the shared service and the treasurers, who, adequately to their position, supervise SSCs. Herein, our research revealed that over 70% of all the researched managers and all the treasurers had over 25-years of professional experience

(Figure 5). The mentioned experience had a remarkable influence on the openness in approach towards new solutions to be implemented in the public sector management (Figure 6).

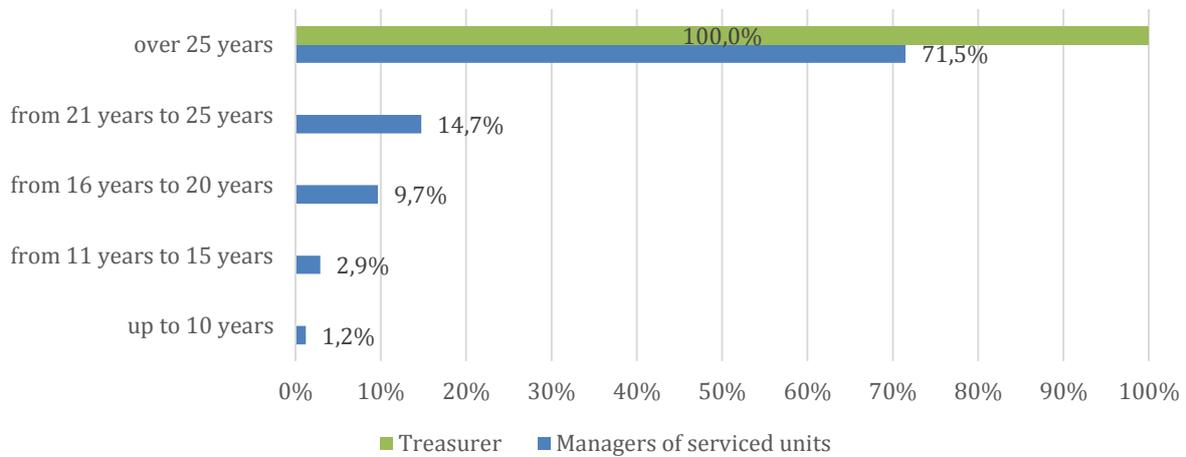


Figure 5. The professional experience of the local government organizational units managers. Source: own study based on the results of the research.

Over 62 % of the managers of units served by the shared service supported the idea of establishing the SSC. Furthermore, among the respondents with the longest professional experience, the proportion of those in favor of this solution is larger and equals to 64%. The detailed data is presented on Figure 6.

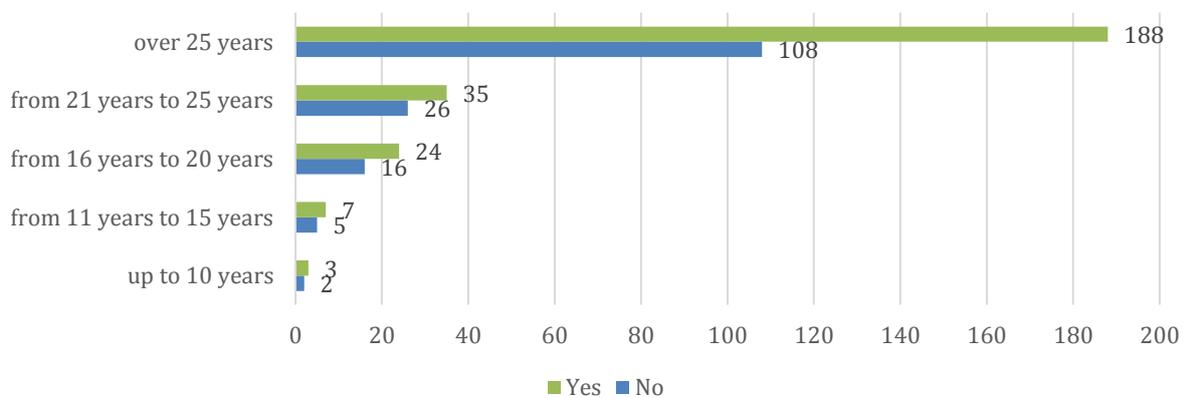


Figure 6. Were you in favor of providing the unit with the SSC services? Source: own study based on the results of the research.

The number of managers who expressed their interest in implementing the SSC was about equal taking into consideration their professional experience in the business sector or the lack of such experience or the obtained management degree. The only parameter that significantly advantaged the interest in SSC imposition was the length of professional experience. The comparable indicator among those with 21 to 25 years of professional experience raised from 54% to 64%. The conclusion can be drawn that awareness of the opportunities and benefits standing behind the organizational changes increases with managerial seniority.

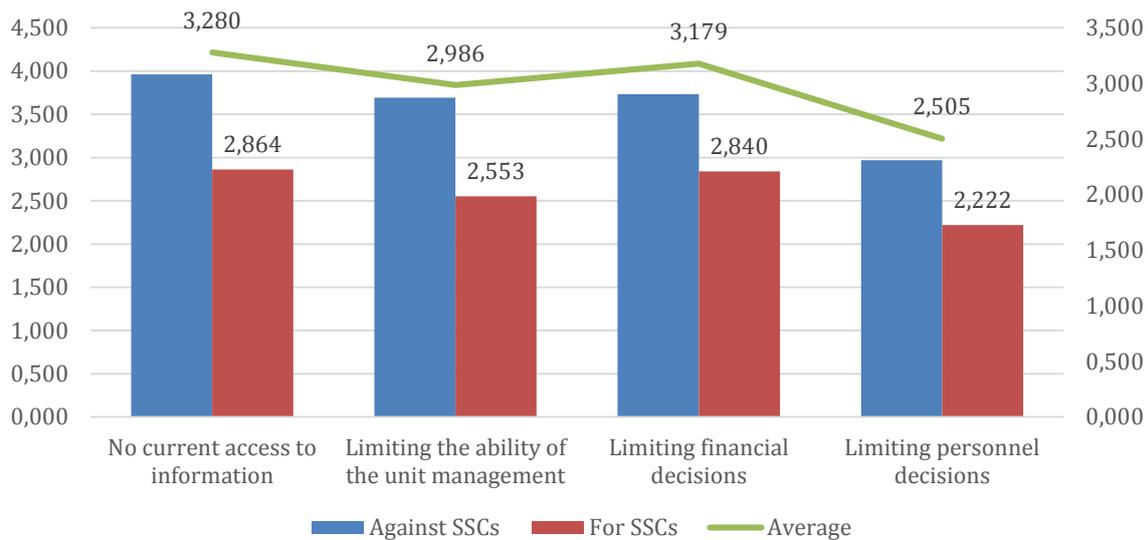


Figure 7. The evaluation of disadvantages resulting from SSC implementation. Source: own study based on the results of the research.

The major negativities thought to result from the SSC implementation that were indicated by the managers of units covered by the shared services were the following: the lack of or limited access to information and perceived limits on financial decision-making. Of least concern was limited personnel management or limited unit management. As far as shared services are effectuated within the public sector, such a result is related to its subject matter. Firstly, accounting and financial services are the core activities offered by the SSC. Secondly, as these units were established in the local council, the employees in charge of the finance and accounting had to be consequently relocated pursuant to Art. 23' Labor Code on SSCs. As a result, the loss of the key workers in the units had a significant influence on the evaluation of the negativities that have appeared after the solution had been carried through (Figure 8).

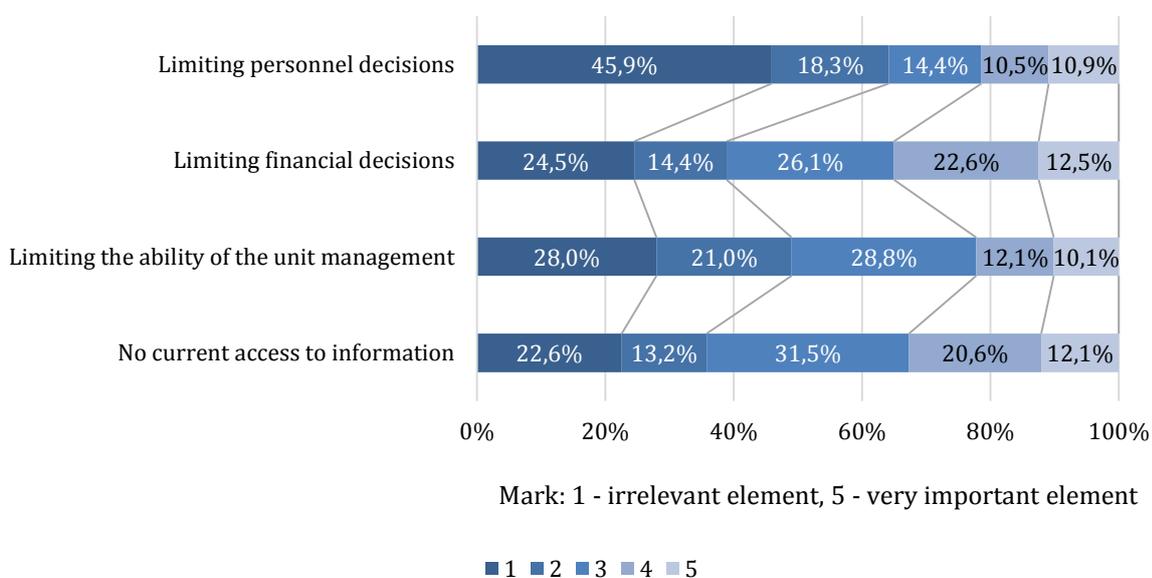


Figure 8. The evaluation of disadvantages of SSC establishment. Source: own study based on the results of the research.

5. Discussion

Undoubtedly, an over two-year period of SSCs being active in local government has brought positive results in terms of financial value (limiting expenses) and quality. Because of the services provided by SSCs, local governments have enhanced efficiency and effectiveness through optimizing financial, material and human resources. However, the level to which these aims were achieved is below the expectations (about 80%). Nonetheless, this result should be considered as satisfactory. The qualitative aims, including improvement in the quality of the provided services and the level of the clients' satisfaction, have been fully reached. Therefore, SSCs can play a significant role in improving the quality of provided services in the local sector. Moreover, they initiate collaboration of units, leading to a synergy effect and enhanced quality of provided services.

In answering our research questions, the case studies show that while a minority of managers have expressed the willingness to create innovative management and better public value, a majority of them believe that implementing SSCs creates more opportunities than disadvantages. However, we have found a link between the professional experience of heads of units and their attitude to the SSCs. Those managers who had worked in the private sector hold more open attitudes to change management than those who had only been working in public sector organizations. Therefore, according to the conducted research, we can say the applying SSCs will not directly allow local governments to create additional value and that initiating SSCs requires additional managerial supervision. As regards SSCs implementation, there are still many remaining aspects to analyze and improve. Such new back-office services do not bring abrupt change in terms of innovations and public value. Needless to say, the biggest differences between previously set targets and final outcomes are seen in such fields as cooperation among units and in innovation. Therefore, two important aspects can be recognized during the establishment of SSCs. The first and the easiest one to see is linked to changing procedures and daily basis duties. Such is a strictly operational part of public sector activity, therefore, it can be handled. As our case study shows, targets have been mostly achieved without complications. The second and presumably much more complicated aspect is the creation of public value through delivering public services. As research results show, the creation of SSCs do not by themselves create value, but they help in creating overall value in the public service (Radnor et al., 2014; Kitchner, 2015; Alford, 2016), as value can be only created by the service users themselves – as Grönroos and Voima pointed out. Therefore, creating public value by implementing SSCs is not a way of matching public service delivery to the users' needs and expecting better outcomes. Re-locating back-office service gives a chance for better public value only if users are put inside the process.

The SSCs preparation and implementation process should include, above all, collaborating with external companies who have knowledge and experience in SSC procedures and therefore can conduct training on enhancing hard skills, e.g. on the employees operational tasks, and soft skills, concerning management competencies, personnel consulting and change management in the organization. Such an approach will improve the engagement level and motivate the managers to introduce changes, and consequently, achieve predetermined goals. This is especially important due to the fact that in the Polish example of SSCs, doing more by less has not been effective. As long as financial issues are not on the top of political agenda, there is a room to put much more effort in order to achieve incremental change in public service provision.

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