Effectiveness of Simplex: The case of Portuguese social security

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Abstract

Debureaucratisation initiatives are usually welcomed due to the anticipation of its benefits. Although such was the case of Simplex, its effectiveness is yet understudied and thus this scientific article aims to make a balance of the implementation of Simplex project. This balance covers both its effectiveness on the specific case of the Portuguese Social Security System as well as its levers and blockages in the ultimate goal to debureaucratise. The scarcity of information about Simplex impact encouraged this exploratory research as well as the methodological option that backed up a qualitative approach. Findings suggest Simplex is much more than deadlines and cost decrease and improving people's lives. It is not just information and communication technologies (ICT), administrative simplification and legislative simplification. Simplex has a 360º impact. It is relationship, communication and information. To achieve this, measures must be transversal to Public Administration (PA) and the private sector, demanding participation, transparency and accountability, valuing the human resources, as the best asset, because it is necessary to guarantee equity and generate trust in citizens in order to uphold the image of Social Security. But this also requires working the culture, in its most diverse facets, all with the political commitment. Overall, a suitable number of Key Performance Indicators (KPI) that allow monitoring and the comparability of the results is required as well as identifying constraints and blockages and implementing corrective measures to reduce the risks of Simplex. In this way Simplex can become a tool of continuous improvement.

Introduction

The purpose of this study is to do a balance of the implementation of Simplex project within the scope of Portuguese Social Security System contributory schemes, evaluating the effectiveness rate of the debureaucratisation process, by identifying blocks and levers (strengths and weaknesses), and eventual constraints that may motivate the review of administrative procedures or legislation.

Theme

Central and local PA have been developing administrative and political change efforts (Boyne, 2003; van der Voet, 2014), to achieve the goal of greater quality, effectiveness and efficiency in fulfilling higher public service functions that incurs. Inspired by the experiences of other countries, Portugal has initiated a reform at structures level, working methods and procedures (Rocha & Araújo, 2007). To support this purpose, several resolutions of the Council of Ministers and new laws were published. Examples of this initiative include the Restructuring Programme of Central State Administration (in Portuguese *PRACE[1]*) and the Plan for the Reduction and Improvement of Central Administration (in Portuguese *PREMAC*)[2].

The Organisation for Economic Co-operation and Development (OECD) report *Portugal reforming the State to promote growth*, of May 2013, emphasises the country's needs to define a global strategy to increase productivity and restore competitiveness with growth-focused structural reforms that go beyond the short-term budget consolidation imperative, making it sustainable over time. It also stresses that the reforms implemented to increase competition in consumer goods markets and improve labour market regulation could raise Portugal's potential Gross Domestic Product (GDP) by about 3,5% by 2020. Other structural reforms could generate potentially high gains.

This reform is in line with New Public Management (NPM), (Araújo, 2001, 2005; Rocha & Araújo, 2006; Madureira & Ferraz, 2010), which gives priority to the implementation of a new organisational culture consistent with good practices of mobilising the intellectual capital of its members and that anchor in individual participation, motivation and involvement of all employees (van der Voet, 2014), in training and empowerment of teams (Fernandez & Rainey, 2006), facing the process of debureaucratisation as a process of continuous improvement, in an incremental change logic (Kickert, 2011; Jurisch *et al.*, 2012, 2013). In this way, NPM can be defined as a broad set of private sector management approaches and techniques that were replicated in public sector (Hood, 1991).

The White Paper Commission of Social Security (1998), stressed the need for urgent reform of Social Security, in a concerted way with other reforms of strong structural sense, like tax reform and all activities that generally aim for economic and social progress related, for

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[1] In Portuguese: Programa de Reestruturação da Administração Central do Estado
[2] In Portuguese: Plano de Redução e Melhoria da. Administração Central do Estado

example, with economic growth, professional qualification, prevent and fight unemployment, promote health; as well as PA reform measures, opening space for greater transparency, access to information and participation of the various stakeholders in the management of Social Security. For OECD (2013), The State plays a nuclear role in this strategy: from design to implementation, as a regulator, key-service provider and infrastructure planner. In order to reinforce the role of Government as a booster for such a structural transformation, it will be essential to reform the State and PA.

Perhaps the main vector for the design, development and implementation of these reforms is the Agency for the Administrative Modernidation (AMA, IP - Agência para a Modernização Administrativa, IP) whose mission is to "identify, develop and evaluate programmes, projects and actions for modernisation and administrative and regulatory simplification and promote, co-ordinate, manage and evaluate the distribution system of public services, within the framework of the policies defined by the Government" (2015 AMA, IP Annual Report). The Simplex programme, under its responsibility, aims to reduce administrative burdens (Sotoris, 2009) for citizens and organisations, provide faster and simpler public services, users-centred and, improve the internal efficiency of administration.

This reform is structured around the three above goals, and it is of particular sensitivity to Social Security, as a result of its irreplaceable role in ensuring social protection, *sine qua non* condition for the respect of fundamental values (Pečarič, 2016), for the preservation of well-being and social cohesion, through the sustained improvement of conditions and social protection levels and the strengthening of equity (OECD, 2013).

In the specific case of Social Security, there are a significant number of initiatives and projects of debureaucratisation and reengineering processes, implemented in order to raise the level of service provided to citizens and organisations. As in all processes of organisational change (Sminia & Van Nistelrooij, 2006), from the diagnosis of needs to the design and implementation of administrative reforms, all the outcomes of this collective effort are compromised if there is no real evaluation of the effectiveness of the measures leading to this change (Boyne, 2003; Ozcan, 2008). Although there are reports of implementation of the measures that have been attempted, doubts remain as to the extent to which programmes have been subject to systematic assessed on their impact, specifically on what is assumed to be the KPI (Araújo, 2001; Blasi, 2002; Torres, 2004; Ramalho *et al.*, 2003; Madureira & Ferraz. 2010; Vasquez, 2013) associated with the measures and its disclosure, as it competes in the administration framework of public affairs.

Therefore, the doubt about the scope of the administrative simplification measures remains, whether to the extent of their actual application, whether to the results obtained. With this research it is intended to promote the concretisation of the critical phase of the Simplex effectiveness evaluation in Social Security, and that fits in the fundamental values of continuous improvement (Kickert, 2011; Jurisch *et al.*, 2012, 2013), the legal body and the organisational processes for the introduction of new sustainable practices.

Research Problem

The public sector has been facing a series of challenges due to factors of several order (Kickert, 2011), States are challenged with growing public expectations (Pečarič, 2016). We live in the information age (Yeboah-Assiamah et al., 2016) and thus, PA is not immune to the phenomenon of globalisation of the economy and labour markets, and the consequent increase in competitiveness (Robertson & Seneviratne, 1995; Morais Sarmento & Reis, 2011). The new models of labour relations require a different approach, so the public sector must strive to be more transparent and closer to citizens (Rocha & Araújo, 2006), with an uncomplicated language that simplifies communication (Fernandez & Rainey, 2006; Stazyk & Goerdel, 2011; Fernandes & Barbosa, 2016); supported by new ICT (Buffat, 2015), data interoperability, dematerialisation and processes' simplification (Cordella & Tempini, 2015); which should require a new legal order, simpler, intelligible and above all intuitive (Morais Sarmento & Reis, 2011). ICT can also be used to support and enable bureaucratic practices in favour of government reforms and improvements in service delivery (Jain, 2004; Cordella & Tempini, 2015), ensuring key values of equity, impartiality, fairness, openness, transparency and accountability in public service delivery (Pečarič, 2016), in order to maintain legitimacy across automated decision-making process (Wihlborg et al., 2016).

Embracing market orientation practices is particularly relevant to the public sector, to achieve more citizen-focused centred services (Rodrigues & Carlos, 2010), and also to prepare organisations for the new challenges that they have to face, namely to raise trust in public servants, improving accountability and empowering citizens (Osborne & Gaebler, 1992; Virtanen & Vakkuri, 2015; Yeboah-Assiamah et al., 2016). Administrative reforms have often been associated with the NPM (Hood, 1991).

The issue of PA Reform, an old problem, remains on the agenda (OECD, 2013; Pečarič, 2016), but the proposed changes have not always fulfilled the expectations created (Kickert, 2011). The use of information technologies (IT), effective reduction in the number of civil servants, pressure on reduction of deadlines response, and budget deficit, leverage the need to rethink public sector working practices, requiring a greater rationalisation of resources (Jurisch et al., 2012). Providing simple and uncomplicated public service does not necessarily have to be synonymous of facilitation. The management of public affairs and the accountability of PA actors must remain at the forefront of concerns (Virtanen & Vakkuri, 2015).

The public reforms that have been observed since the third republic have been the cumulation of a collection of measures, countermeasures, and thus in cycle according to the ideological preferences and differentiation with the previous governmental forces (Madureira & Ferraz. 2010; Kickert, 2011). Robertson & Seneviratne (1995) pointed out that, long-term change commitment is difficult to achieve due to public officials' frequent replacement, which is linked to the electoral cycle. They also stated that without solid on-going leadership support, the viability of long-term change efforts is reduced, resulting in more frequent use of short-term initiatives that may not have as much impact as long-term developments. This dynamic has mainly resulted in the substitution of public reform measures without the time

or due evaluating mechanisms of its effectiveness have been achieved (Pečarič, 2016). Relying on this cycle that has been repeated (Aoki, 2005) as a measure of political-administrative balance is to discard the duty of exempt evaluation and the incorporation of good practices in driving organizational change to the PA.

The crisis of 2008 brought again to the limelight the role of the State (Madureira & Ferraz, 2010), and of its institutions, in society; its weight in the economy, and consequently the cost of civil service (Güzel & Çetin, 2016). In the so-called troika period, the reform was largely focused on the application of detached measures which pointed mainly to the reduction of public expenditure costs (Madureira, 2015).

In the context of organisational development (Robertson & Seneviratne, 1995), it is assumed to preside over the efforts of change objectives of greater institutional interest, which, in the case of PA, constitute the reason for being of institution's own legitimacy. The fundamental values on which the notion of public service rests embody the ethical imperative to protect the common good, such as public finances, managing efficiently without compromising effectiveness, and all the resources that are allocated to it.

Systematic change management offers the necessary tools for the documentation, tracking and auditing of any changes made to the organisation's leading change process, granting accountability and transparency (Virtanen & Vakkuri 2015). Being important to understand if PA is committed to NPM's principle of 'doing more with less' (Araújo, 2001), the research problem that motivates the present study reflects precisely this concern in understanding the extent to which, the evaluation of effectiveness or impact of administrative modernisation measures (Boyne, 2003), have been conducted and taken into account when formulated. In the specific case, as a result of direct professional knowledge, Social Security was elected as an empirical object of analysis.

The focus on Portuguese Social Security

The number of initiatives proposed in the last years do not sin by quantity, whether they are of a more incremental character, or more disruptive one (Kuipers *et al*., 2014; Kickert, 2011). Across whole PA, or directed to Social Security, aim mainly to modernise the structures of PA, betting on quality of public services, making them more efficient through simplification, rationalisation and automation of processes (Araújo, 2001; Madureira & Ferraz, 2010). The process of organisational change of Social Security has also been transversal to several areas and is therefore an interesting case, due to its complexity and sensitivity.

The Programme for legislative and administrative simplification and modernisation of public services - Simplex, which began in 2006, introduced a new dynamic in debureaucratisation of State. It is undeniable the impetus that the initiative, it can be said, with a more practical character, had and continues to have in the process of debureaucratisation of public services (OECD, 2009, 2013), with positive impacts on citizens' lives and on organisations (United Nations, 2016). But were the goals that motivated the reforms in Social Security achieved?

The *organisational structure* of Social Security institution already had several different models and denominations. In terms of *organisational change*, Social Security Institute (ISS, IP - Instituto da Segurança Social, IP) carried out several re-engineering processes, and restructuring and modernisation projects, in order to increase the efficiency and effectiveness of the institute, and to improve the relationship with citizens.

In the *technological* field, the changes were deep. In the 90's each Regional Centre had a database that did not communicate with the rest of the country, then, in 2002, the first step was taken to create a national database. The widespread use of Internet has become routine in the organisation. E-mail, relationship platforms with the citizen (Direct Social Security Platform[3] (SSD) – Internet platform), is one of the examples of e-government promoted by the institution. Apparently, the implementation of successful e-government projects would increase citizens' well-being (Duquenoy *et al.*, 2005).

As far as *communication* with the citizen is concerned, the effort was also notorious. The commitment with standardisation of corporate image, concern with the simplification of written and verbal language, implementation of telephone contact centre nationwide (*VIA Segurança Social*), preparation of practical guides and informative notes, electronic forms filling available online.

At the *legislative* level, it is also worth mentioning the publication of the Code of Contributory Regimes of Social Security System, which came into force on January 1st, 2011, whose main objective was to compile in a single law all the scattered legislation regarding the contributory regimes of Social Security system. However, in its short life span, it has already eleven amendments, and its regulation six.

At the same time, it is important to perceive, on both, external and internal plan, who are Social Security stakeholders, and understand the complex interdependence relationships that, sometimes, are established with these partners, which can become a constraint to organisational development (Robertson & Seneviratne 1995).

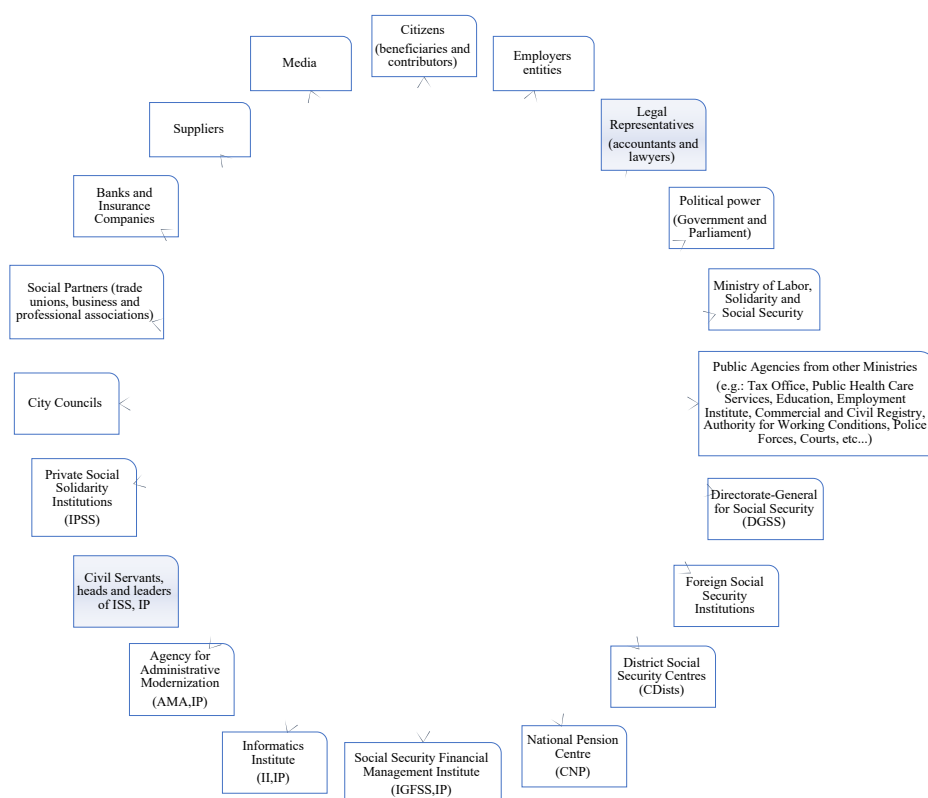[3] In Portuguese Plataforma da Segurança Social Direta

Figure 1. Social Security Stakeholders (adapted from ISS, IP Annual Report 2018)

Objectives

As pointed out, the issue of State administrative reform remains on the agenda (Pečarič, 2016). The use of IT, the effective reduction of civil servants (in 2005 ISS, IP had 15.932 employees, and presently they are 7.600, according to 2018 ISS, IP Annual Report), the requirement for shorter deadlines, and budget deficit, create pressure on public services side, imposing greater rationalisation of resources, giving in this investigation emphasis to Social Security. An effort has been made by Social Security to focus on citizens' relationship through digital platforms, improving their experience and establishing lasting trust relationships (Mintzberg, 1996). Nevertheless, the complexity of the processes resulting from the current legislative regime can be an inhibitor to leverage of administrative simplification and to the availability of new electronic services.

Though visiting a public service may still be for many citizens a painful experience (Buffat, 2015), to avoid as much as possible. The ignorance of the law, the lack of information or contradictory information, the number of documents to be delivered, the relationship with the person on the other side, the deadline for response, generate in public service users a feeling of distrust (Vigoda-Gadot et al., 2010). A new approach of customer, client and citizen concepts has arisen (Mintzberg, 1996), associated to rights but also obligations. But long-

lasting institutional patterns are not easy to change, as also social, economic and cultural institutions, due to historical traditions in State, politics, government and administration, and to institutional stability and inertia, which have a great influence on administrative reforms and organizational development (Kickert, 2011).

With this investigation, it is intended, on one hand, to give continuity to the discussion of the PA topic in the academic environment of business schools, trying to introduced the problematic of PA in management courses, namely through the analysis and discussion of case studies by students and scholars, with the expectation that the theme may be addressed, not on the political dimension, but rather in a managerial logic, seeking to convey to the public sector the best management practices, without losing focus on public service. And, on the other hand, it is also expected with this work to give a small contribution to the strengthening of Social Security Institution through internal debate.

We must note that it is not the subject of this working paper to discuss of the State's role in society and in economy, more State or less State. In the light of the current management model, we will try to understand how far the levels of Social Security productivity have improved, which efficiency and effectiveness gains have been achieved, and eventually what areas have been or could be targeted for general improvement at the level of service provided, and consequent increase of users' satisfaction.

It is therefore important to note how effective were the initiatives carried out in the context of administrative simplification process, Simplex, not only in an external but also internal logic, and for that it should be measured. In this perspective, the following research objectives were established:
- In the context of organisational change, it is intended to make a balance of the implementation of Simplex project, evaluating the achieved effectiveness of Social Security debureaucratisation process (within contributory schemes), through Simplex implemented measures, either via legislation or through administrative simplification initiatives.
- Identify levers and blockages (strengths and weaknesses) of the debureaucratisation process effectiveness, and any constraints that may motivate the review of administrative procedures or legislation.

Structure

We started by pointing out the purpose of this study, describing the theme and objectives of the research, framing the Portuguese Social Security system in the problematic of administrative simplification process in the context of State administrative reform. Accordingly, the remainder of the paper is organised as follows: Section 2 provides a review of the relevant literature, and to this end we have identified four constructs. In Section 3 we have defined the research methodology that was applied in this case study. Next, in Section

4, the data collected through the interviews carried out will be analysed, and the main findings will be revealed. The final part of the paper (Section 5) provides conclusions, limitations and makes explicit notions for future research directions in the field of Simplex effectiveness.

Literature review

Organisational change

There are signs of a new style of relationship between PA and citizens associated with NPM (Rocha & Araújo 2006; Madureira & Ferraz. 2010). The challenge is to make PA more transparent, customer oriented and more accessible to citizens (White Paper Commission of Social Security, 1998; Torres, 2004; Rocha & Araújo 2006; Vigoda-Gadot et al., 2010). The tools developed for these purposes are: Quality initiatives, one-stop shops (physical and electronic), rationalisation and simplification of administrative procedures, and a more widespread use of ICT based mechanisms, such as web-based portals and databases (Torres, 2004). However, NPM became out-dated in the sense that almost forgot the social mission of public service, considering citizens only as customers, and leaving behind good governance principles such as consensus orientation, participation, transparency, equity and inclusion (Madureira & Ferraz. 2010), emerging New Public Governance (Osborne, 2006).

Kurt Lewin characterised the mechanism of change management in three phases (Bilhim, 2013): unfreezing, changing, and refreezing. Many of the organisational change initiatives failed because they did not follow these three phases. According to Beer and Nohria (2000) 70% of all change initiatives fail (Tobias, 2015). The lack of experienced project managers (Crawford, 2006) and the project sponsor's formal support and knowledge (Gemino et al, 2007), can explain, partially, the failure of process change projects in PA (Jurisch et al., 2013), so improving project management skills is crucial for success (Sminia & Van Nistelrooij, 2006). Thus, for John Kotter (1995), organisational change often fails because it fails to generate a sense of urgency strong enough to motivate organisational members to change, also stated by the White Paper Commission of Social Security (1998). Reichard pointed out in his study that poor project management, weak participation and involvement of civil servants, and poor involvement of politicians can lead to failure (Kuipers et al., 2014).

The sense of urgency, referred by Kotter, must anchor in the perception of risk arising from misalignment with the organisational environment, from a real or impending crisis, from unexploited opportunities. As it is a complex process, John Kotter recommends that change should be driven by a team appointed for this purpose to assist in the process of developing a vision and change strategy. The project sponsor's role is therefore crucial, he needs to be committed to the project, in the means that project success relies on his/her engagement and support (Kloppenborg et al., 2014).

Kickert (2014) clustered Kotter's (1995) eight-steps change model for private sector with Fernandez & Rainey's (2006) eight success conditions model developed for change in the public sector and crossed it with the renowned Lewin's (1951) three-phase model. The result of that was a combined model of conditions for successful change in public organisations:

Table 1. Combined model of conditions for successful change in public organizations (adapted from Kickert, 2014)

1	Establish a sense of urgency, ensure the need for change, build internal support	Unfreezing stage
2	Develop a vision and strategy, provide a plan	
3	Communicate the change, empower employees for action	
4	Ensure top-management support and commitment, create a guiding coalition	
5	Build external support	
6	Provide resources	
7	Institutionalize change, anchor new approaches in culture	Refreezing stage
8	Pursue comprehensive change	

According to the researcher, the causes for organisational change failure may not relate only with the eight conditions. Nevertheless, it is consensual between many researchers that success of any change process should be strongly supported by the senior management and their employees. Leadership is regarded as an important driver of change (Kuipers et al., 2014). Moreover, van der Voet (2014) argues that the leadership role of direct supervisors should not be disregarded during organisational change process, once advocated by Russ (2008), employees are active agents of the change process.

Rigid bureaucratic structures can also inhibit effective organisational change (Robertson & Seneviratne, 1995). So, most of the time, public sector change concepts appear associated to a traditional, vertical leadership model. However, bottom-up changes require an informal, decentralised leadership (Kuipers et al., 2014). Therefore, the right combination of both change approaches: top-down strategic management and bottom-up organisational development, seemingly is the most fruitful option for full participation and active involvement of all employees, generating enthusiasm and commitment, leading to organisational change success (Sminia & Van Nistelrooij, 2006).

Yet, Kickert (2014) notes in his study that change can only remain a lasting success when it is succeeded by explicit attention to refreezing, i.e. anchoring change in new culture. Culture thus emerges as an element that fixes change. This is how for Torres (2004) there is no single model for effective public management reforms.

Some countries have carried out initiatives to create a better and more sustainable PA, often only through readjustments, in place of major transformations in their PA systems, thus seeking greater transparency and accountability, in search of closeness to citizens. Kickert (2011, 2014) stated that, small and incremental changes appeared to be far more effective and successful than visionary and disruptive changes. So, policies have to be rather stable over time (Mintzberg, 1996). Organising PA is important for countries that pursue a development effort. But, too ambitious administrative reforms, conducted at the same time, and with short implementation deadlines, raise concerns about good PA (Aoki, 2005).
Overall, to accomplish a global and integrated PA reform, according to the principles of New Public Governance, behaviours, attitudes, beliefs and job routines of civil servants and top managers are required to change (Madureira & Ferraz 2010). But there are other elements that have been identified as important determinants of implementation success, such as support by external stakeholders, communication, and the provision of adequate resources (Fernandez & Rainey, 2006).

The imperative of institutional efficiency and effectiveness

At the beginning of the 21st century, continuous pressure from citizens, on one hand, and economic context, on the other, forced PA around the world to focus on the issue of providing customer-oriented public services effectively and efficiently (Jurisch *et al*., 2013). These practices are based on theoretical principles of NPM (Hood, 1991; Rocha & Araújo, 2006).

Countries are dealing with increasing pressures on the balance of public accounts, due to demographic trends and globalisation, it is imperative that public resources be used in the most efficient and effective way (Jurisch *et al*., 2013), But, the public sector is often seen as ineffective (Mihaiu *et al*., 2010; Stazyk & Goerdel, 2011), so to ensure survival, organisations need to reduce their managerial structure, allow greater discretion and empower front-line civil servants, in order to operate more flexibly and innovatively (Robertson & Seneviratne, 1995). New organisational structures can be considered as a process of redesigning public service delivery, which may have impact on performance, but can also be used to sign new government policy priorities (Boyne, 2003).

Performance-management models are an evolutionary process (Virtanen & Vakkuri, 2015). Efficiency and effectiveness are the key terms used in assessing and measuring the performance of organizations (Ozcan, 2008). Performance management and evaluation became a key element of many countries' reform programmes (Torres, 2004), and sustain much of the *raison d'être* for public policies and PA (Virtanen & Vakkuri, 2015). As one of the

core elements of NPM, governance models (Torres, 2004), were implemented in Portugal through management by objectives with SIADAP⁴ (Madureira & Ferraz 2010).

Performance measurement has become the focus to address the issues of accountability and transparency (Goh, 2012). Results orientation, services cost and accounting programmes have become key criteria for performance management reforms (Torres, 2004). Aspects such as information about customer satisfaction, how public service delivery enhances service-user empowerment, what is the role of public services systems in the sphere of human life, are also important today (Virtanen & Vakkuri, 2015). So performance measurement information is used in decision-making, and for performance improvement, learning and change processes (Goh, 2012).

In this sense, the analysis of efficiency and effectiveness falls on the relationships between inputs, outputs and impacts. We can measure efficiency through the relation between inputs and outputs (Vasquez, 2013; Mihaiu *et al*., 2010). Efficiency relates the input or the output to the final objectives to be achieved (outcome), effectiveness shows success in using resources to achieve the goals set (Mandl *et al*., 2008). It is therefore crucial to link resources with results (Araújo, 2001).

We recognise that it is harder to achieve effectiveness goals, because they can be influenced by external factors (Mihaiu *et al*., 2010). To Rego & Cunha (2007) effectiveness is a process and not a stable result. Drucker (1977) distinguished efficiency from effectiveness by associating efficiency to "doing things right" and effectiveness to "doing the right thing". In its terminology, an efficiency measure assesses the ability of an organization to perform the outputs with the minimum level of inputs. Efficiency is primarily concerned with cost minimization and deals with the allocation of resources in alternative uses (Achabal *et al*., 1984). A measure of effectiveness assesses organisations ability to reach their pre-determined marks and goals (Keh *et al*., 2006), supported in clear targets, performance indicators and responsibility (Araújo, 2001). An organisation is effective as it achieves its objectives (Rego & Cunha 2007). It may be argued that effectiveness is the extent to which the political objectives of an organisation are achieved.

While efficiency and effectiveness are two mutually exclusive components of the overall performance measure, they can influence each other. More specifically, effectiveness can be affected by efficiency or can influence efficiency, as well as have an impact on overall performance (Ozcan, 2008). To Mihaiu *et al*. (2010) effectiveness is a necessary condition to achieving efficiency. Ozcan (2008) concludes that it is possible that an organisation can be efficient in the use of inputs, but not effective, as it can be effective, without being efficient. The goal is to achieve both in a balanced way, thereby reflecting increases in performance. According to Kuipers *et al*. (2014), Mandl *et al*. (2008) and Ozcan (2008) effectiveness (outcomes) is more difficult to evaluate than efficiency (outputs), since the outcome is

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⁴ Sistema Integrado de Avaliação de Desempenho na Administração Pública (In English: Integrated Performance Evaluation System in Public Administration)

influenced by political decisions. Mandl *et al*. (2008) also highlight that the outcome (Long-term results) is often associated with welfare or growth objectives and can therefore be influenced by multiple factors, including output (short-term results), but also external environment factors.

The challenge lies in measuring efficiency and effectiveness of public spending, because it has multiple objectives, and because public sector products and services (outputs), as they are mainly made available for free, their market value is not known. Moreover, it does not allow monetary quantification of production (output), and it must take into account factors of a social nature (Mandl *et al*., 2008; Mihaiu *et al*., 2010).

Performance measurement promotes transparency and innovation, is an incentive to productivity and debureaucratisation, encourages learning and can reinforce organizations' know-how (Vasquez, 2013), but has to detach from legal control and traditional administrative procedures (Araújo, 2001). However, Goh (2012) alerts us to the negative side of deviant behaviour related within performance measurement, such as: different stakeholders may look for different outcomes, define ambiguous goals, set unchallenging or unreachable targets, choosing indicators and targets to influence the results of the measures, working only for results, manipulating data, accomplish only monitored activities neglecting tasks that are not assessed, but equally important to services.

We require better forms of external communication, along with supportive evaluative and learning culture (Stazyk & Goerdel, 2011), which encourages knowledge sharing, learning through experience and from mistakes, tolerance of failure, flexibility and adaptability, and knowing how to use results for performance improvement (Goh, 2012). Organisational intelligence is necessary to elevate organisational-knowledge management and decision-making processes standards (Virtanen & Vakkur, 2015).

There is an increasing research stream which supports the fact that implementation of (internal and external) market-oriented behaviours proved to be an efficient strategy to higher levels of employees' job-related attitudes, particularly on job satisfaction and organisational commitment, in public sector, which may lead to success by improving organisational performance (Rodrigues & Carlos, 2010). Furthermore, political support has impact on organisational goal clarity or ambiguity, and the uncertainty associated with ambiguous goals may interfere with individual and organisational performance (Stazyk & Goerdel, 2011).

According to Walker & Boyne (2009), more work is needed in the many dimensions of performance and, particularly, in issues such as governance and democratic impacts, equity and cost-effectiveness ratio, which are usually ignored in empirical studies. In the same way, much of the knowledge about public service performance depends on a limited number of performancemeasures, and fails to establish the connections between different performance dimensions. Virtanen & Vakkur (2015) go even further by noting that the rationalistic model

has limitations, which is why it is necessary to take into account the human aspect of planning and implementing public policies and delivering public services. Goh (2012) advocates that to have an effective performance measurement system are required three critical factors: stakeholder involvement, a learning and evaluative organisational culture and managerial discretion.

Debureaucratisation, administrative simplification, e-government

Max Weber´s Theory of Bureaucracy supported hierarchical authority and functional specialisation, provided a standardised and formalised way of public service delivery, based on rules, process-driven, rationality, efficient method of organisation, and was viewed as necessary and classified as the ideal-type and the most efficient form of organisation (Jain, 2004; Yeboah-Assiamah *et al*., 2016). Nowadays, the term bureaucracy is more often used to refer to negative aspects of rule-based mechanistic organisations (Jain, 2004), than to the ideal type of organisational structure (van der Voet, 2014), due to the loss of its effectiveness (Yeboah-Assiamah *et al*., 2016).

A bureaucratic organisational structure is now defined as a high degree of centralisation, formalisation and red tape (van der Voet, 2014), and is perceived as a waste of services and inefficiencies (Yeboah-Assiamah *et al*., 2016). Multi-level governance mechanisms: global, national, regional and local, are a form of vertical bureaucracy, co-ordination and division of labour, and pave the way for complexity and interconnected policies (Virtanen & Vakkuri, 2015).

Scholars' opinions about bureaucracy are divided. Some stated that strong centralised bureaucracies with high levels of hierarchy are likely to increase organisational rigidity and to distort the flow of information within organisations, so efforts to ensure accountability may result in greater red tape and rule proliferation. While other scholars have suggested that organisational hierarchies in general have a long history of efficiency and effectiveness, and so bureaucracy and hierarchy may shape positive organisational outcomes (Stazyk & Goerdel, 2011). Therefore, can PA operate without rules or any form of structure or hierarchy?
Bureaucracy's rigid processes and standards are necessary to support progress (Smith, 2016), but at the same time do not tolerate change and suffocate innovation, so replacing them become problematic for modern PA (Yeboah-Assiamah *et al*., 2016). It is therefore necessary to balance pros and cons of bureaucracy: a very effective ancient system of organisation and managing the tension between providing for the public good and protecting individual rights (Smith, 2016).

Yeboah-Assiamah *et al*. (2016) stated that bureaucracy is seen as a generator of piles of paper and masses of rules, slowing down organisations' capacity to achieve established goals. However, due to lack of competition, public services may tend to be less proactive in the change process initiatives, being the primary objective for most public administrations

engaging in re-engineering efforts, is often just to automate existing processes through the use of ICT (Jurisch *et al*., 2012).

Despite the introduction of new innovative initiatives, in line with NPM, and post-NPM customer driven and people oriented theories, like New Public Governance (Yeboah-Assiamah *et al*., 2016), centralised hierarchical administrative structures with direct control over the activities of public organisations remains, like working methods and procedures, being the law the most important source of power and protection (Araújo, 2001; Bilhim, 2013; Pečarič, 2016).

Robertson & Seneviratne (1995), and Jurisch *et al*. (2013), also draw attention to the fact that processes in PA are delimited by laws and legal guidelines, and a multiplicity of stakeholders with different interests, which can be a constraint and may limit control over change processes. However, at the same time, it opens space to a greater participation and influence of employees and stakeholders (Jurisch *et al*., 2012). Pečarič (2016) believes that public servants can lead citizenship's active participation, as they are equally experts and citizens for whom they provide public services. Thong *et al*. (2000) advocate that managing stakeholders' interests must be taken into account, due to frequent changes imposed by elections and political appointments.

Regulation in all fields of society and economy is a key determinant for the business environment (Sotiris, 2009; Pečarič, 2016), but the time, energy and money that organisations and citizens have to spend in complying with a vast set of rules and administrative procedures stemming from existing legislation could be spared (Sotiris, 2009; Morais Sarmento & Reis, 2011), and whose work effort could be guided to more productive activities, as these burdensome bureaucratic impose waste on society (Sotiris, 2009). It is therefore imperative to produce better quality regulation (Morais Sarmento & Reis, 2011; Pečarič, 2016), but also improve public services' prevailing culture (Araújo, 2001).

Red tape cost, or administrative burden, from the point of view of waste of resources (Sotiris, 2009), has many negative impacts both on efficient use of these, and on economic resources, from the point of view of employment, weight in GDP, investment and external competitiveness of companies and countries (OECD, 2009), or even innovation (Yeboah-Assiamah *et al*., 2016), and it is of major importance, and a priority for governments, its reduction. The demanding and complex administrative obligations are a source of inefficiencies, with increasing transaction costs, administrative 'persecution', and also generalisation of micro-corruption and informal economy (Sotiris, 2009), burdening companies' production costs and withdrawing resources from investment (Morais Sarmento & Reis, 2011). In many cases, red tape limits action and decision-making process, and is a determinant for conducting business, high transaction costs related to corruption, lack of transparency, accountability and predictability of PA (OECD, 2009).

Bureaucratic structures lead to over-formalisation and therefore resulting in rigid formulation, implementation, and evaluation of public policies and systems, leaving no room for productivity (Yeboah-Assiamah *et al.*, 2016). Sotiris (2009) stressed the need to measure the costs of legal-regulatory bureaucracy, as an important part of the process of reducing administrative burden and simplifying strategies of heavy regulatory complexity, often associated with compliance with declarative obligations, whose costs are by nature unproductive costs.

Improving the regulatory environment by promoting a culture of better legislative output is one of the priorities of the European Union (EU) Agenda. The goal of the Lisbon Strategy for the EU *"to become the most competitive and dynamic knowledge-based economy in the world capable of sustainable economic growth with more and better jobs and greater social cohesion"* (European Council Lisbon, 2000), has relied in part on the improvement of Europe's legal and regulatory environment (EU legislation and national legislation).

Sotiris (2009) emphasises the importance of using methodologies, such as the Standard Cost Model (SCM), an important tool for the reducing administrative burden, which allows the assessment of the real costs of the legal framework, expressing the total cost of red tape. The reduction of administrative burden by limiting administrative requirements and bureaucracy has contributed to increasing the efficiency and effectiveness of State apparatus (Jurisch *et al.*, 2012), and is seen as a key factor to improve business environment, and an effective way to stimulate investment (Morais Sarmento & Reis, 2011; OECD, 2013).

Although, Otenyo & Lind pointed out that business process management in PA is rather regarded as a mean of rightsizing public sector and cutting red tape than a process of increasing efficiency and effectiveness, Jurisch *et al.* (2013) concluded in their investigation that the priority objectives of public sector in business process change projects were the reduction of costs and deadlines completion, and the improvement of service delivery. Notwithstanding, Sasak *et al.* (2015) found that the same processes performed in several PA units are planned and executed differently, revealing a reduced operational standardisation, different levels of quality, and different costs between specific units. It is therefore important to strive to improve State regulation effectiveness in all areas of society and economy through changes operated in the way that legislation is produced (Morais Sarmento & Reis, 2011), which requires a permanent updating of legislation in order to keep pace with the constant changes.

Once the legal-regulatory framework has been overcome (Pečarič, 2016), it is necessary to act at the processes level, their simplification and dematerialisation. So, the introduction of ICT is often associated with the administrative and institutional reforms of complex, inefficient, time-consuming, difficult to access and hierarchical structure of PA organisations (Fernandes & Barbosa, 2016). According to Di Viggiano (2011), the transition to digital administration is not only characterised by a new technological administration, but above all

it requires a redefined administration at the level of structures, functions, services and processes.

The information society, supported by ICT, plays an important role in today's economy. E-government is closely linked to the modernisation of PA (Mateus, 2008), and it should contribute to improve peoples' lives (United Nations, 2016), in line with the Digital Agenda for Europe 2020, a strategy for smart, sustainable and inclusive growth, in so far as it is evident that carrying out successful e-government projects would raise citizens' welfare (Duquenoy *et al.*, 2005).

There are multiple definitions of e-government (United Nations, 2016; Duquenoy *et al.*, 2005), but the term e-government is predominantly associated with the concept of service-type applications (Ahn & Bretschneider, 2011), like filing in a tax return or declaring social security wages. So, e-government implies providing information and services electronically.

Formerly ICT were mainly used for data entry and information storage, currently, human judgment is being replaced with software and decisions are made by automated programs (Buffat, 2015). People's needs and expectations require governments to be prepared to deliver and receive information and data in digital format, and manage services anytime, anywhere and through any sort of electronic devices (Fernandes & Barbosa, 2016). New technologies bring important changes for civil servants' daily routine work (Buffat, 2015). ICT are used in order to facilitate and support the organisational functions, helping improving efficiency, quality, and effectiveness, defined in the legal-normative framework of rules (Bilhim, 2013; Pečarič, 2016), designed to standardise administrative procedures and the level of public services delivery (Cordella & Tempini, 2015), as decisions are today more complex and integrated (Wihlborg *et al.*, 2016).

Direct face-to-face and phone calls interactions have not vanished, once the use of Internet depends on citizens' perception of the complexity of the subject matter, as a result, administrative relationship remains multichannel (Buffat, 2015). But, ICT enabling citizens to have easier access to governmental information, programmes and services (Kim, 2014), providing citizens with powerful action resources on information regarding to their rights and obligations due to their facilitating nature (Buffat, 2015), since computer applications provide automated assessment of cases, limiting civil servants intervention and consequently their discretionary power (Kim, 2014; Wihlborg *et al.*, 2016). The discretionary power paradigm is starting to change, shifting from caseworkers to other sources like policy making, system designers, legal policy staff and IT experts (Buffat, 2015).

At the same time, ICT can also help to reduce resistance to change (Ahn & Bretschneider, 2011), but new technologies do not promote decentralisation (Araújo, 2001), and new information technology applications may often increase workload (Ahn & Bretschneider, 2011), for example through the large-scale use of emails for external communications

(Davies, 2015), because public services are now a mere click away on the smart phone or tablet (Kreutzer & Land 2017).

It is equally true that the growing need of producing and exchanging information between citizens, citizens and PA, and between different agencies of PA, created massive amounts of information that now needs to be processed in a more efficient and effective way, through integration processes of data exchange (interoperability) between public services, in order to provide better service delivery (Cordella & Tempini, 2015). Fostering data interoperability is an opportunity to reduce administrative burdens and red tape, making use of two complementary approaches (Davies, 2015), as can be expected higher data quality (less error prone and updated):
  A. 'Once only' data registration, citizens and organisations do not need do provide the same information twice or more to different agencies, information is shared and reused;
  B. The 'whole-of-government' strategy, each public agency operates within the limits of its competencies to generate an integrated solution to the global service delivery.

There are multiple complex features that can curb ICT to achieve organisational transformation, like hierarchical structure, division of labour and rules rigidity (the Weberian bureaucracy), or other deep-rooted organisational and cultural issues, supported in the traditional accountability system, leading ICT to failure (Jain, 2004). Di Viggiano (2011) also points out that e-government presupposes a transition process to an organisational model, where back office (BO) activities are managed digitally, with few human resources, while most of the resources are allocated to the distribution of digital services, where procedures, decisions and planning are defined in partnership with citizens, encouraging the participation of civil society (Jurisch *et al*., 2012; Kim, 2014; Fernandes & Barbosa, 2016; Pečarič, 2016). But the current BO are still partially manual or mixed, being a heavy limitation for each form of technological and functional innovation (Di Viggiano, 2011). So, Re-engineering efforts in the public sector assume mostly a less radical character, given the fact that projects need to be verified for their compliance with laws and legal regulations (Jurisch *et al*., 2012).

ICT and, in particular, e-government, is expected to contribute to a more effective and efficient administration, based on simplification and reorganisation of administrative processes (cutting red tape), citizens-oriented and at a lower both operating and context costs; through process dematerialisation, facilitating multi-level communication, improving service quality and increasing transparency and equity, leading to public confidence and democratic participation in the decision-making process (Fernandes & Barbosa, 2016). Duquenoy *et al*. (2005) highlight the poor success rate of e-government projects and draws attention to the identification of the 'Critical Success Factors' at an early stage (design phase) of the project in order to prevent failure and maximise its benefits.

Public services tend to transform into 'digital agencies', developing websites and offering new electronic services, allowing digitisation of administrative processes and interactions, and

changing the relation between agencies and citizens (Buffat, 2015). At the same time, the progressive growth in the use of electronic documents open space to dematerialisation processes, and to progressive replacement of physical paper processes, through disruptive processes of "destruction of business models", whose impact of digital revolution and consequently of dematerialisation is unknown (Kreutzer & Land 2017).

Along with the benefits that we have mentioned, e-government also raises concerns that governments should be aware, like info exclusion of some sectors of society, preservation of security and data confidentiality, regulatory issues related with data privacy, limited financial resources and resistance to change (Davies, 2015; United Nations, 2016).

We can say that there is no single model or path for simplification, but the type of collaborative governance network depends on the way these three elements interact: 'principled engagement', 'shared motivation' and 'capacity for joint action' (Kossmann *et al*., 2016). The administrative system is composed of tools, policies and institutions at the service of the government. There are five main areas of action to cut red tape (OECD, 2009): reform of legal framework management to improve the structure of the administrative system (use of a better regulation); organisational re-engineering; use of ICT tools; quality of information provided on administrative requirements and service delivery level; and, co-ordination of multiple requirements resulting from PA (creation of synergies between administrative requirements).

Resistance to change and institutional inertia

We live in a time of high levels of uncertainty, turbulence and continuous changes, so change is the only certainty (Aleksic *et al*., 2015). Organisations are increasingly involved in multiple projects of continuous change processes (Aleksic *et al*., 2015), because if they do not change, they will not survive (Teng & Yazdanifard, 2015). Consequently, long-term change processes have become a more frequent pattern, therefore is important to balance the concept of 'how to manage change' with the notion of 'what to manage when' (Jones & Van de Ven, 2016).

Managing the public sector involves managing complex networks of actors with different learning, expectations and behaviours. Conflict of interest management requires negotiation (Madureira & Rodrigues, 2006; Falcão, 2018), and organisations must be aware of cultural influence (Teng & Yazdanifard, 2015). Madureira & Rodrigues (2006), also emphasise the need to adapt to the 'new world order', stressing the importance of behaviour change through an organisational learning process in the context of successful State administrative reform.

In turn, the failure of a change process is often attributed to resistance to change (Mariana & Violeta, 2011). Accordingly, the tendency to resist change and in this manner stabilise policy (Munck af Rosenschöld *et al*., 2014), or the disability to enact change is called inertia, which can occur at the individual, organisational or institutional and societal level (Stål, 2015). So,

the concept of inertia is directly related to non-decision-making processes (Oliveira *et al.*, 2005).

Consequently, employees' motivation for change is an extremely important task, so they must be confident that the change will have a positive impact on themselves and on their organisation (Aleksic *et al.*, 2015). To ensure the reduction of resistance to change managers must, for instance, apply to clear communication and keep information updated, foster positive motivation, establish a training plan, encourage people (Mariana & Violeta, 2011), involve employees in the change planning process and reduce stress levels at work (Aleksic *et al.*, 2015). Leaders' managerial attitudes and assumptions concerning to employees' opposition during organisational change efforts are crucial to explain their reactions (Bringselius, 2014).

Change processes are subject to constant pressures of different order, so change managers should carry out a set of strategies to increase employee satisfaction and motivation in order to reduce their resistance to change (Aleksic *et al.*, 2015), at the same time, these leaders should also bring together a combination of managerial attitudes (Bringselius, 2014), skills and behaviours towards employees objections to successfully achieve this goal: reduce resistance to change (Lundy & Morin, 2013).

The process of change implementation requires greater attention in planning and managing organisational changes (Aleksic *et al.*, 2015). However, there does not appear to be a consensus between researchers on what causes resistance, and how it can be overcome (Kuipers *et al.*, 2014). Though, the success of an organisational change process succeeds in changing in people's behaviour. It is not the led who must change first, but the leader. It is important for the leader to recognise the necessity of change, make a commitment to change, and then help others to change (Tobias, 2015).

Schreyögg *et al.* (2011), among others, advocate that path dependence: which emphasizes influence ability of past events in current and future actions, is, as well, a cause for institutional inertia. There is relevant literature, such as Núñez *et al.* (2016), advocating that institutional inertia, from the point of view of lack of institutional reforms, is due to political institutions. Deeper organisational culture: norms, values and beliefs, bound routines, processes, practices and management systems, more superficial cultural aspects, are also sources of resistance to change (Bilhim, 2013). Organisations and societies' distinctive cultural contexts, like individualism and collectivism, require different approaches to an effective change management (Teng & Yazdanifard, 2015). Beyond culture, multiple other factors can contribute to explain employees' opposition to change, like organisations' operating environment, quality of information system, nature of the activities, organisational structure, sense of urgency of change (Mariana & Violeta, 2011).

Portugal, like other southern European countries, is seen as a formalist and legalistic country, where change is achieved through law enforcement (Araújo, 2001; Torres, 2004; Bilhim, 2013;

Pečarič, 2016). The newly designed strategy no longer identifies law with reform. It is rather an instrument to make reform operational (Rocha & Araújo, 2007). According to the authors, those who wish to understand reforms do not need to study the law, but rather to analyse their results and impact. However, this does not mean that legalistic and formalist spirit does not seek to set limits to restrict the scope of reform on the basis of the interpretation of law, since this cultural dimension does not change from one day to the next.

But, implementation of most ICT projects in public organisations (Buffat, 2015; Fernandes & Barbosa, 2016; Yeboah-Assiamah *et al*., 2016), as a tool to reduce red tape in favour of PA reforms to improve service delivery (Jain, 2004; Jurisch *et al*., 2012; Cordella & Tempini, 2015), has a high influence on organisational environment and on working processes. Therefore, as a change process, face up resistance to change, through factors like fear of losing work autonomy, perceived quality of information and social influence (Meier & Schuppan 2013). *The Theory of Constraints* (TOC), developed by Goldratt, is recognised as a tool for improving efficiency and effectiveness and consequent increase in organisational performance. Mainly used successfully by private sector, it was also implemented in public sector (Maayan *et al*., 2012). Each action carried out by any part of the organisation should be evaluated by its impact on the overall objectives of the organisation (Goldratt, 1990).

The constraints of a system are all those which limit that system to achieve superior performance against its goals. Goldratt argues that any organisation or process has at least a weak link, or constraint, and thus to improve the system, it is necessary to improve the weakest link. The author has developed a simple process. Defined global goals and performance indicators, the generic process of the system follows the sequence below (Goldratt, 1990):

1. Identify and prioritise system blockages and constraints based on their impact on objectives;
2. Decide how to take advantage of system constraints;
3. Subordinate everything else to the above decision (make block the "rhythm compass");
4. Raise system constraints (find a way to work around bottlenecks);
5. If in the previous stages a constraint was over past, return to step one, but inertia should not be allowed to become the constraint of the system.

Goldratt (1990) further emphasises another equivalent sequence of generic process, but expressed in the terminology of continuous improvement process, based on three phases:

1. What to change? Identify the main problems.
2. To what to change to? Build simple and practical solutions, because complex solutions do not work, and simple ones maybe. This is the big challenge.
3. How to cause the change? Encourage the right people to find the right solutions.

This theoretical view is therefore a matrix for the process and a continuous improvement tool. The investigator warns of a potential focus of resistance to change, which he entitles as

emotional resistance. He points out that any improvement is in itself a change, and any change can be seen as a threat to security (to stability), which can induce emotional resistance in people. Likewise, these elements also need to be considered in order to understand the extent of implementation and impact of reforms.

Culture is one of the main features to adaptability (Teng & Yazdanifard, 2015). Managerial attitudes toward employees objections differs from person to person, from organisation to organisation (Bringselius, 2014), like employees' response to managers attitudes and organisational changes, some accept them with enthusiasm and see them as opportunities for learning and growth, others react negatively, resisting to changes and feel a growing sense of frustration and distancing (Jones & Van de Ven, 2016).

As was stated in the above reviewed literature, and assuming that objections to organisational change are mainly based on emotions (Bringselius, 2014), there is no all in one recipe to overcome these barriers. Each organisation, each employee, each leader, each culture, each change is unique, as are the strategies to deal with resistance to change and institutional inertia.

Methodology

In today´s world we are faced with massive data, which turns scientific research methodologies outdated, however we cannot succeed without methods. As advocated by Thomas (2011), which suggests a typology to assist the construction and analysis of structure and method of case studies. Flyvbjerg (2006) states that case study is an important methodology for research, which can serve many purposes, being the most useful ones: exploration (explore subjects), description (describe situations and events), explanation (explain things); answering the questions of what, where, when, how, and address questions of why (Yin, 2009; Babbie, 2015).

With this exploratory research (Bardin, 1977; Manerikar & Manerikar, 2014; Babbie, 2015) we intend to reach a more complete and more adequate knowledge of effectiveness of Simplex in Social Security. In the case study developed, we evaluated the implementation degree of Simplex within the scope of Portuguese Social Security System contributory schemes, side effects (strengths and weaknesses of the debureaucratisation process carried out by simplex), and identified the constraints that may motivate the review of the legislation, thus incorporating all the theoretical elements revised in the previous section.

Data collection

This process began with the research of secondary data (Hox & Boeije, 2005), mapping the Simplex measures proposed for Social Security, collecting information about its concise description, objectives and impacts of the measures. We started by consulting the Simplex

webpage, and asked for additional information on effectiveness and impact reports of Simplex measures to ISS, IP on February 14, 2017, to the Office of the Secretary of State of Social Security on April 26, and to AMA, IP on March 16 (insisting on April 26 and May 15). After some contacts established with official entities, we learned that the existing information is actually what is publicly disclosed on Simplex webpage. Hence, we will work with that as the only official source.

In the Simplex webpage we have found implementation reports, but Simplex effectiveness evaluation reports or any other kind of information on the impact of the measures is scarce or inexistent. The fact that there is little information about the impact of Simplex justifies carrying out this research. So, this essay is based on exploratory research (Bardin, 1977 Manerikar & Manerikar, 2014; Babbie, 2015) which is more suitably served by a qualitative approach (Baxter & Jack, 2008) to evaluate the impact of Simplex in Social Security.

Therefore, we proceed to phase two: Primary data collection (Hox & Boeije, 2005) through interviews, individual semi-structured interviews (Myers & Newman, 2007; van den Berg & Struwig, 2017) and focus groups, also known as discussion groups or group interviews (Dawson, 2007).

Based on the analysis of the results, and in the literature review, we proceeded to the conclusions of the study (Yin, 2009). Thus, we believe that on an empirical basis and the neutrality provided by a systematised approach, we might help transforming an assumption of effectiveness into administrative reform, through an empirically supported conclusion (Birkinshaw et al., 2011).

Population and sample selection

We started to define our target population, choosinging for the purpose two Social Security stakeholders. To obtain a valid sample, a representative subset of the population, we sampled the target population (Kitchenham & Pfleeger, 2002). The sample (Gentles et al., 2015) was collected through non-probabilistic methods (Kitchenham & Pfleeger, 2002), also designated by non-causal methods that, although they do not allow the extrapolation of the results to the universe, which are very useful in an exploratory research.

The interviews were directed to target groups carefully selected, using a convenience Sampling (Kitchenham & Pfleeger, 2002), representing the group to be studied, insofar as selected participants have an insight into the research subject (Bolderston, 2012).

BO officials from District Centre of Social Security in Faro of ISS, IP that may be, direct or indirectly, connected with different business departments of Social Security System; and FO officials (customer service). For the groups discussion a purposive sampling was used, and key civil servants were identified. And, for the individual interviews we invited certified accountants and offices' accounting personnel (clerks and human resources technicians) with

responsibilities in the areas of human resources and social security (henceforth referred to as accountants), which act in the dual quality of employers, and especially as agents, representing their clients (mainly companies and businessmen). We also had the opportunity to interview a Social Security top manager (TM).

We believe that, from this sample, we were able to attain data saturation in terms of quality: data richness, and quantity, data thickness (Fusch & Ness, 2015), to produce an in-depth understanding and generate great insight (Boddy, 2016), that furthers Social Security Simplex effectiveness knowledge.

Interview guide

The qualitative interview (Qu & Dumay, 2011) is considered a powerful research tool, and one of the most important means of gathering data in qualitative research (Myers & Newman 2007), demanding from us a special attention in its preparation (Bolderston, 2012), to turn it effective (Drake, 2015).

The interview script (Jacob & Furgerson, 2012) was similar to the two target groups, and also to the TM, only one or two questions were adapted in each group. The interview was divided into three parts:
- The first part, composed by seven questions, was about general issues of the Simplex programme. It was intended to assess the degree of familiarity and knowledge with the programme and the degree of impact evaluation of the measures, to infer the generic evaluation of the value of Simplex, to identify opportunities for improvement.
- The second one had eight questions (seven for the TM) about specific application of Simplex in Social Security.
- The last part was composed by a questionnaire, and it was asked to make a general balance, in conclusion, initially supported only in the questionnaire replies, and then throughout the interview (Percy et al., 2015). In the case of focus groups, there was an additional question about a possible model for the evaluation of Simplex measures effectiveness.

The standardised open-ended questions (Turner III, 2010) of the guide allowed the researcher, based on the respondents' answers, to deviate, and explore other issues, through complementary probing questions (Du Plooy, 2009 *in* van den Berg & Struwig, 2017), generating an in-depth understanding of complex issues (Drake, 2015).

All the interviews were conducted face-to-face (Irvine, 2011), and started with a brief description of the research and interview goals (Crawford, 1997). To motivate the participation of the interviewees we clarified that there were no right or wrong answers, all opinions were important. Participants were asked for authorisation to record the interviews, to ensure the correct transcription of responses (DiCicco-Bloom & Crabtree, 2006). The interviewer ensured total confidentiality of participants' identity. Before starting the

questions, and as a last clarification, the participants were asked if there was any other doubt they would like to see clarified (Bolderston, 2012). Finally, a written statement of consent, with the objectives of the research, and the guarantee of personal data confidentiality, was read aloud and signed by both parties.

Questionnaire guide

We used a questionnaire as an interview support tool (Baxter & Jack, 2008), as it is the most frequently used instrument in research, and a structured technique for collecting primary data (Beiske, 2002). Nevertheless, it has to follow proper guidelines, and to be adequate, simple and focused on the research subject (Elias, 2015; Waidi, 2016), to work as a checking process, and aimed to capture the aspects that participants valued most (Baxter & Jack, 2008), either from a positive or a negative perspective.

Our questionnaire was presented at the end of the interview, being an integral part of it. Contains 30 closed-ended (Krosnick, 2018) multiple-choice questions; gradating feelings, interests, perceptions, preferences (Waidi, 2016); using a Likert scale (Elias, 2015) with four categories: 1 - worsened; 2 - no change, 3 - improved; 4 - greatly improved. Usually, Likert scales have five categories (strongly like, like, neutral, dislike, strongly dislike), but we opted for a scale of four categories (Siniscalco & Auriat. 2005).

Individual interviews

Interviews, one of the most popular strategies for collecting qualitative data (Myers & Newman 2007), through an oral one-on-one method (Drake, 2015), are used across many disciplines (DiCicco-Bloom & Crabtree, 2006). For this qualitative research, the semi-structured face-to-face interview was used (Bolderston, 2012)

The interviews with accountants were circumscribed to four counties of Faro's district: Faro, Loulé, Olhão and São Brás de Alportel. The delimitation of the geographical area had to be, fundamentally, with limited timescale and financial restrictions (Boddy, 2016). We conducted 20 personal interviews with accountants, counting around 26 hours of data collection. They took place between mid-May and mid-June 2017 in accountants' offices. From our point of view, the possibility to interview a Social Security TM, whose interview took place in July 6, was an asset that can only enrich this research, since it allows gathering a different perspective (Shwetha *et al*., 2015) from that of the two stakeholders that we have elected for this investigation.

Focus Group

Focus group method allows a number of participants to be interviewed at once (Bolderston, 2012). This survey research instrument can be used in addition to an individual interview approach (Crawford, 1997), enhancing data richness (Lambert & Loiselle, 2008).

There is no consensus among researchers regarding the number of elements that a discussion group should have, but from the literature, it is possible to determine that the ideal size of a focus group should have between four and twelve members. As suggested by Crawford (1997), we decided to keep the number of participants in the middle - between six and eight participants. The two discussion groups took place in two sessions on different dates, June 13 and 14 to the BO, June 23 and July 10 to the FO. BO group was composed by seven elements, and the FO by six, representing in a whole more than seven hours of conversation.

The invited officials who participated in the discussion groups have different backgrounds, once they come from different departments, and have different academic levels and professional categories, and also, different organisational and functional tenure, offering a greater heterogeneity of experiences and points of view (Shwetha et al., 2015).

Main Findings of the Research

Data Analysis

Qualitative research methodology gives us a comprehensive approach, offering a rich collection of data, allowing a deeper understanding of the opinions and perspectives of individual participants (Keller, 2017). Being an inductive approach (Percy et al., 2015; Zhang & Wildemuth, 2016), qualitative data analysis begins with a complete set of collected data in the form of text, usually large and complex (Life, 1994), that is not straightforward to analyse (Vaismoradi et al., 2013; Bryman & Bell. 2015).

Data analysis phase is nothing more than a data reduction (Graue, 2015) or selective reduction process, so to make sense of the data with the research questions that were provided at the beginning of this research, as well as with the literature review and similarly with the theoretical ideas that we used to illuminate the subject (Bryman & Bell. 2015).

To this process is given the name of coding (Glaser & Strauss, 2006). Which is a key process, and represents the first step in the conceptualisation of the data (Seers, 2012), once it serves to organise the information collected during the semi-structured interviews and the focus group discussions (Life, 1994), by grouping textual material in order to identify recurrent themes, patterns, or concepts, and then describing and interpreting those categories (Percy et al., 2015), with the aim of examining relationships and explaining them (Graue, 2015).
Therefore, coding is a process (Saldaña, 2013) whereby raw data are broken down into their component parts and those parts are then given labels (Bryman & Bell, 2015; Zhang & Wildemuth, 2016), with the purpose of gathering information and grouping it into codes, categories, themes or larger dimensions (Smith & Firth, 2011), through the technique of categoy analysis (Bardin, 1977).

Qualitative content analysis

According with the literature there is no single approach to analyse qualitative data (Bardin, 1977; Elo & Kyngäs, 2008). Qualitative research involves data collection techniques, methods and modes of analysis (Keller, 2017). For this qualitative study, we choose a content analysis approach (Bardin, 1977; Graue, 2015; Zhang & Wildemuth, 2016). Since we do not know previous studies dealing with the phenomenon of the effectiveness of Simplex, an inductive reasoning was used (Elo & Kyngäs, 2008; Vaismoradi *et al.*, 2013), moving from specific to general instances (Hashemnezhad, 2015). Therefore, this research assumes a heuristic function (Bardin, 1977), i.e. of exploratory character.

We started by coding (Saldaña, 2013) data directly from the text data with the purpose of our study (Hsieh & Shannon, 2005; Stuckey, 2015). From reading the transcripts we have generated the categories through an open coding process (Elo & Kyngäs, 2008; Zhang & Wildemuth, 2016), or, as stated by Stuckey (2015), an emergent code, resulting from concepts, actions and meanings, explored and understood from the perspective of the participants; or in other words, pictured the vision of the social world (Hashemnezhad, 2015).

For such, we created a coding dictionary (Stuckey, 2015), which helps to build a system to organise data by categories and sub-categories (Elo & Kyngäs, 2008), which were grouped into broader higher order headings, that will hold the developing of the storyline, directly related with the research question (Vaismoradi *et al.*, 2013; Stuckey, 2015). I.e., to provide the means of describing the phenomenon, to increase understanding and to generate knowledge (Hsieh & Shannon, 2005), ensuring credibility (Graue, 2015) and transparency (Keller, 2017), hence, trustworthiness is core in qualitative content analysis (Zhang & Wildemuth, 2016).

Our coding process appealed to three methods: Descriptive, In Vivo and Evaluation Coding (Saldaña, 2013). The information was organised into two perspectives: external - accountants' points of view; and internal - civil servants' perception.

Results analysis

In this section we will revisit the objectives of the research through a summary of the most important results, which will be accompanied by the theoretical foundations gathered in the literature review (Yin, 2009).

Given the features of the information collected, it is not our intention to present the results of the focus groups in an individualised way, but rather representing the points of view of the discussion groups. So, the number of internal respondents is limited to a maximum of three, representing only the FO and the BO, as groups, and the TM, individually.

Our literature review is based on four constructs, which do not exhaustively cover the theme: organisational change; the imperative of institutional efficiency and effectiveness;

debureaucratisation, administrative simplification, e-government; and, resistance to change and institutional inertia.

Despite the literature review stressing the importance of efficiency and effectiveness as key terms used in assessing and measuring the performance of organisations (Torres, 2004; Ozcan, 2008), there is no evidence of a structured evaluation of Simplex measures performance through efficiency and effectiveness indicators. None of the interviewees (E-F44; I-F13)[5] know how the impact of Simplex measures have been officially assessed, which evaluation reports exist and what KPI are used. *"I do not know how to evaluate this process. I have never seen any reports on the impact of Simplex measures... they must exist, right...?"* (A17)[6]. So, according to Blasi (2002) and Vasquez (2013), no change process is effective if it is not evaluated.

Respondents identify objectives of effectiveness, efficiency and quality, but a relationship is not established as a whole to evaluate the performance of Simplex measures in the accomplishment of Social Security assignments. Consequently, no relationship is established between inputs, outputs and outcomes to assess the impact on overall performance of Simplex (Araújo, 2001; Torres, 2004; Mandl *et al*., 2008; Mihaiu *et al*., 2010; Vasquez, 2013). Within Social Security, this evaluation is very focused on ISS, IP Action Plan and on the objectives set in SIADAP, compromising the issues of accountability and transparency referred to by Goh (2012). There is no evidence of a results orientation (Torres, 2004). So, performance measurement information is used in decision-making, and for performance improvement, learning and change processes (Goh, 2012). *"when I establish that a benefit must have an average deadline of x days, I have to take into account what simplification measure is associated with that which will realistically allow this to be achieved, and as a result, this connection to the evaluation of performance of the institute as a whole and after with each of its workers"* (TM)[7].

The participants of the FO group and the TM associated the Simplex practices with the theories of NPM's model, referenced in literature review by many scholars (Hood, 1991; Araújo, 2001, 2005; Torres, 2004; Rocha & Araújo, 2006; Madureira & Ferraz, 2010), saying that *"the fact that we started to work a bit as in private did change our image out"* (FO), and *"this structured approach is very focused on what, in the most current terminology is the customer, is central"* (TM). However, civil servants consider NPM's theories to be inappropriate for the management model that is required for PA (Yeboah-Assiamah *et al*., 2016). *"in the last few years, maybe in the last 10 years, many people come from the private thinking they could treat the public issue (res publica) as a private asset, this at the management level. We stopped calling beneficiaries we started to call clients, I do not know why clients, but clients, we stopped being workers, we became collaborators. And they want to treat the public issue as if it were private. We are talking about completely different things because the public issue has nothing to do with the*

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[5] E = External Respondents; I = Internal Respondents
  N = Total of Respondents; F = Frequency of Occurrences
[6] Accountant number (A*n*) = Respondents
[7] BO = Back office group; FO = Front office group; TM = Top manager

private thing, and many of the procedures that tried to establish have come to pervert what is the public issue" (FO).

For the majority of the respondents (E-N16; I-N3), ICT are seen as the backbone of administrative simplification, and the major driver of debureaucratisation process, namely through dematerialisation process, consequently reducing paper volume, costs, and deadlines, as advocated by Yeboah-Assiamah *et al*. (2016). *"the dimension of ICT in the PA, as a tool to improve the efficiency of public service delivery is the one that is more relevant and has greater weight, which does not mean that it exhausts completely, because some others also have this nature of improving the efficiency of procedures, make them faster, more efficient, more rational from the point of view of public management"* (TM). These Simplex measures of administrative simplification have brought an overall improvement in PA service delivery, and particularly in Social Security, with direct impact on organisations and people's lives (E-N16, E-F19; I-N3, I-F10). Therefore, interviewees hold that axis II of Simplex, has been achieved through the use of ICT. *"The Simplex project is not only necessary, as it is essential, to improve service efficiency, cost reduction, time, citizen displacement, helps counterbalance the reduction of PA human resources"* (BO).

There is little evidence of process re-engineering. Only two accountants identify this matter, being in line with the statements of Jurisch *et al*. (2012), which state that administrative simplification is not supported in process reengineering but rather in automation of processes through the use of ICT. Innovation is also a term equally scarcely used that do not associate innovation with Simplex. According to Yeboah-Assiamah *et al*. (2016) it is a key factor to organisational performance being required to ensure productivity. One interviewee from the FO group, interestingly, associates re-engineering with resourcefulness saying, *"…This word, I hate this word. Reengineering is worse than resourcefulness"*.

Many of the accountants and civil servants argue that legislation is seen more as a barrier to the process of reducing red tape (E-N14, E-F23; I-N3, I-F8), questioning the quality of the legislation. Being of subjective interpretation its enforcement is equally difficult, then greater legislative simplification is required, position also holded by Morais Sarmento & Reis (2011) and Pečarič (2016) and is one of the priorities of the EU Agenda. *"A simpler legislation facilitates compliance with the rules and facilitates the control by the State. It is easier for those who apply the law and for those who control the application of this law"* (A3). So, according to the respondents, the legislative simplification process has not reached yet the desired level, and consequently Axis I of Simplex has not been achieved. Sotiris (2009) stresses the need to measure the costs of legal-regulatory bureaucracy, as an important part of the process of reducing the administrative burden.

One of the negative issues related with legislation, identified by interviewees, relates to the lack of stability of the rules and excessive law-making (E-N13, E-F40; I-N3, I-F10), which is also a deterrent to planning and private investment. According to the literature review (Morais Sarmento & Reis, 2011) and OECD recommendations in the report *Portugal reforming the*

State to promote growth, of May 2013, improving business environment, and a stimulating investment is associated with the reduction of administrative burden. An accountant (A1) notes that, *"there is a legislative production that is something from the otherworld. And we sometimes even wonder: But would it be necessary so much?"*

The purposes for Simplex translate into a set of objectives of effectiveness, efficiency and quality. At the head, we have right away debureaucratisation, which is directly linked with automation and process dematerialisation. Therefore, accountants consider that Simplex has contributed to the debureaucratisation of Social Security (E-N13, E-F23), identifying many positive aspects of this process, as we can see in the literature. *"The bureaucratisation that we had with all the necessary documentation, which is now done on a platform"* (A18). Civil servants have a dual perspective (I-N2, I-F5). If, on the one hand, the relationship with Social Security is easier for citizens, because they have to deliver less documents, they can do so through the electronic platforms. On the other hand, the administrative tasks are more demanding and complex, which translates into more work for civil servants, namely by the need to collect this information manually through other sources, which is now dispensed to citizens. *"I, 10 years ago to make a... I just needed a sheet of paper. Now to make it I need 10 sheets of paper"* (FO).

Some respondents (E-N5, E-F6) highlighted bureaucracy load, which is still too high. But curious is the fact that, although greater legislative simplification is required, three participants mention that, bureaucracy is still needed (E-N3, E-F3; I-N1, I-F1), meeting Smith's (2016) position: provide for the public good and protect the individual rights. Simultaneously, automation and dematerialisation still require a strong evolution in order to comply with the purpose of debureaucratisation (Di Viggiano, 2011; Kickert, 2011; Jurisch *et al.*, 2013; OECD, 2013). *"In the face of scarcity, given the limitations that exist, we must always make the most of the issue of dematerialisation in its various aspects..."* (TM).

But deadlines and cost reduction are a reality in Social Security, despite there are still significant delays in Social Security, as stated by some accountants (E-N12, E-F15); perhaps due to the lack of process automation. Civil servants assume that there is a great difficulty in meeting deadlines by Social Security (I-N3, I-F12). *"Timely response is complicated... I think it should be... Nowadays it is not possible to provide information in a timely manner"* (BO).

Human resources is another key objective of efficiency, which is a concern for accountants and civil servants (E-N4, E-F5; I-N3, I-F14), because the reduction in the number of staff in Social Security has not been balanced by administrative simplification and process automation, which may jeopardise service delivery. An official refers that *"the machine failed to efficiently replace the number of people who were leaving, was not yet compensated..."* (FO). As advocated by Di Viggiano (2011) and Buffat (2015) the transition to e-government requires a good and adequate management of human resources. While an accountant mentions that, *"it was also being created the idea that it was necessary to reduce staff, it was created an idea that we had a PA, in general, that had too many people, it seems that in terms of ratios has not been*

demonstrated, namely comparing with other European countries" (A1); the TM alerts to the fact that, *"there is no perspective of returning to the levels we have had in the past, Social Security Institute in the last decade has lost almost half of its employees"*.

The accomplishment of the great objectives of Simplex, being leveraged by ICT, has in its genesis three pillars identified by the interviewees, which are not presented in the literature as we discuss them here: relationship, communication and information.

This relationship is now highly valued by accountants (E-N8, E-F12), relying on trust, which has been leveraged by new technologies, and greater access to information. There are now multiple forms of relationship. Accountants recognise speed (access to information, process handling and obtaining answers) as one of the advantages of Simplex (E-N6, E-F12). They privilege remote access, but face-to-face contact remains crucial. We can find mentions to this transition to multichannel relationship in the papers of several authors (Buffat, 2015; Wihlborg *et al.*, 2016). This new relationship is currently more impersonal, and for some, Social Security is more closed (Opening to outside is a new category that deserves to be explored).

While BO group (I-F3) considers that the organisation is more open to the outside, mainly by the number of access channels that today citizens have at their disposal, at the same time, there is an inability of resolution and of response from Social Security. The FO group and the TM have a different opinion (I-F6). Social Security *"is closing due to contingencies of lack of human resources"* (FO). Already the accountants share the opinion of the seconds, i.e. they consider that the organisation is more closed to the outside, and became more impersonal (E-N9, E-F18), because communication is now more problematic, like the contact and the access to people.

Communication is another pillar of Simplex, and it is extremely important for accountants. There are several communication channels available to users: - telephone, email, web portal, and FO; however, they present several barriers that inhibit the easiness and the speed access to information, and the most immediate reply, which is so much valued today. For civil servants´ external communication can never be effective if internal communication is not. Thus, for the interviewees´ communication presents multiple challenges (E-N12, E-F22; I-N3, I-F7).

Electronic platforms have greatly facilitated communication and access to information (Torres, 2004; Mateus, 2008; Buffat, 2015), being the most efficient communication channel. But email not being a widely used tool by accountants, because a significant part of the declarative obligations is already made through the SSD platform, it continues to support many communications with Social Security (E-N14, E-F26), revealing once again the low process automation. *"Now, from the administration's point of view, it* (the email) *hampers and encumber the services with more costs"* (BO). Therefore, most civil servants associate email with negative factors (I-N2, I-F14). It is a source of stress, representing a burden and a huge workload.

Already the electronic platform: SSD, is the most efficient communication channel, and therefore the most privileged by the interviewees (E-N8, E-F13), *"with time the aim will be for all services to be guided through SSD, and only use services in sporadic situations"* (A6). In accountants' opinion it allows process automation, limiting human intervention, thereby reducing discretion and deadlines. For civil servants its effectiveness is questionable (N2, F10), given the fact that its level of automation is still very low, becoming more of a communication channel for submission applications to Social Security than in an electronic tool to process information automatically.

The third pillar is information. Today there are multiple information sources, which are seeking to be increasingly rigorous, because the information guarantees greater autonomy and more security to people for the decision-making process, and for the accomplishment of their tasks. We are witnessing a voracious appetite for information, so quality and accessibility are critical attributes of information for interviewees. Kim (2014), Buffat (2015) and Fernandes & Barbosa (2016), demonstrate this through their researches.

According to the accountants (E-N11, E-F18), presently there is more information available and consequently the access to it is easier. *"There is more access to information, it deals with the process more quickly, and above all it is done in a more useful time, which facilitates all parts. From this point of view, we can say that it is much better... but sometimes when we have those issues, more specific or urgent... it becomes difficult access to services"* (A13). Civil servants point out some issues related to data quality (errors, information not available or outdated), that immediately generates an increase in contacts by citizens (I-N3, I-F12). *"The information is more transparent... sometimes it is too transparent... That makes for a lot more people to enquiry. Any little thing out of the place they are already asking"* (FO).

Duplication of information is another negative consequence of PA's voracious appetite for information, highlighted by fifteen accountants (E-F26). *"The State does not know itself, because the State when it goes to the citizen to ask for information, often he has already given them, did not give them to Social Security, gave to another site, sometimes even in Social Security itself in different departments"* (A3). Ten interviewees (E-F19) argue that it is imperative to increase interoperability and data sharing, in order to reduce administrative burden and red tape, and respond to the growing need for production and exchange of information. We find evidence of this position with Cordella & Tempini (2015) and Davies (2015). For civil servants, interoperability and data sharing are inseparable from Simplex, however, they identify a set of blockages that bound the success of initiatives of this nature (I-N2, I-F15). According to an official, *"it may be a question of data confidentiality, incompatible computer systems... it gives the idea that they do not want to provide all the information they could. PA continues to operate in a closed manner"* (BO). Nevertheless, the TM states that there have been significant advances (I-F4), *"the positive aspect that I would emphasize is the relationship with other bodies of PA, in this sense several protocols have already been concluded and we have continued to celebrate with other agencies, which allows such interoperability and mutual satisfaction of the needs of different public*

agencies to the fulfillment of their duties". Interoperability can free the citizen of all this administrative burden that results from the lack of internal data sharing within PA. An accountant (E-N1, E-F4) states that it would be equally important to boost the integration between public and private information systems, increasing efficiency through process automation.

The lack of standardisation and accuracy of information, pointed out by 12 respondents (E-F23), as well as the lack of official information, results in the ineffectiveness of response, and does not safeguard decision-making processes. Sasak *et al*. (2015) give notes in his study the low operational standardisation of public agency. *"And sometimes, personally, the people who are in the service have already given us information that I know is completely wrong. And it has already happened, we talk to person A and says yes, then we talk to person B next and says no on the same subject, then distrust and uncertainty are generated"* (A13). For civil servants (I-N2, I-F12) this lack of standardisation and accuracy of information is due to the lack of guidance at national level, which leads to mistrust and discontent in people, and make them to return to the FO service to double-check the information that had been given to them (I-N2, I-F6). *"There were several people who went there one day and the next day they return there... because they did not trust what they have been told, and sometimes well, because they have that impression"* (BO). The FO respondents and the TM recognise that it is necessary to work to improve the objectivity of information transmitted outwardly and to standardise procedures at the national level (I-F7).

The use of ICT and specially internet, being a facilitator agent of the relationship, can also be an element of exclusion. In the opinion of eight accountants (E-F9) certain target-groups, such as small businesses, particular age groups, or social classes, do not have access to informatics means, or do not have the necessary skills to use electronic platforms, to establish an electronic relationship with Social Security. Civil servants also share this concern (I-N3, I-F10), which raises issues in the relationship with Social Security. The development cannot stop, but at the same time Social Security should, temporarily, at least, ensure the necessary support to not leave behind people who cannot keep pace with new technologies. A BO member mentioned that *"on the one hand I understand, on the other hand if you leave this open way people will no longer evolve and move to the electronic platform, when they can do it and even have the ability to do it... you cannot force it, but there is a risk, to what extent..."*. E-government info exclusion is referred to by Davies (2015) and The United Nations (2016) as a concern of which governments should be mindful.

Along with administrative simplification and easier compliance with declaratory obligations, Simplex brought with it greater demands, increasing workload and administrative burden. Respondents identify these two features as risks of Simplex. Being the second, one of the most important categories of our research, mentioned by accountants (E-N19, E-F47), as well as by officials (I-N3, I-F13), should be given more attention by Simplex because, paradoxically to administrative simplification, that has been achieved, administrative burden, as stated by Sotiris (2009), represents a waste of resources and an all set of other negative aspects. *"It is*

not just to think that this is in the computer, it is a beauty and such. There is an effort that has to be expended to be able to produce those things, and if we can reduce that effort better, but it is not easy" (A1).

Social justice is an important category for respondents. The social protection model sometimes is perceived to be unfair and to distort the labor market. This category encompasses several dimensions, some of them referenced in the literature, such as equity (E-N12, E-F26; I-N2, I-F25) and trust (E-4, E-7; I-N2, I-F9). The lack of equity translates through legal norms, internal interpretations, procedures, service decisions; and in the way of dealing with situations, whether treating similar situations in the same way, and treating different situations differently, through fairer and more balanced rules for all. But also, by the need for everyone to contribute equally or in a balanced way. And then, through the redistribution of social benefits. Ten accountants (E-F21) hold that this lack of equity reflects in the disproportionality of action of the State, *"The well-intentioned person has to lead by example, this is not infallible, of course it cannot fail so much, and we cannot fail anything, any fault suffers a penalty immediately, there is not a balance here and there should be..."* (A11). These results converge with the position of several scholars and entities (Boyne, 2009; Madureira & Ferraz. 2010; Fernandes & Barbosa, 2016; Pečarič, 2016; Wihlborg *et al*., 2016; White Paper Commission of Social Security, 1998; OECD, 2013).

The fight against fraud and tax evasion (OECD, 2013), through data-crossing, as a technological tool, can be of great importance, due to its effectiveness and efficiency, thus complementing the inspections carried out in the field. It is an instrument of equity and social justice with the capacity to increase trust. Accountants (E-N9, E-F29) highlight the importance of inspection service action. *"I advocate, whether Social Security or any other entity, what is missing is to go to the ground, because in the field is where things are caught"* (A8). Simultaneously, they also emphasise the possibilities that availability of information currently presents at the level of automatic control by data crossing (E-N16, E-F18). *"Even because the way information is crossed... and the speed with which information is made available, for sure that at this level it also has to bring improvements in the short, medium term, and of course in the long term"* (A4). In the same direction, public officials stress the performance of inspection services (I-N3, I-F6), and recognise the need to strengthen these actions on the ground should with data-crossing processes, in a timely manner (I-N3, I-F4). Because only with a more visible performance is it possible to reduce the rates of irregularities.

According to respondents (E-N4, E-F7; I-N2, I-F9), Simplex should work on citizens' trust in Social Security, through a set of tools that have at its disposal, as advocates by Vigoda-Gadot *et al*. (2010), Torres (2004) and Wihlborg *et al*. (2016). A FO participant mention that, *"there is a lack of trust in services, because for many years it worked a lot on the basis of nepotism, the civil servant in general had the power in his hand and used it as he understood... today does not happen so much...".*

In the field of political decisions, which also influence Simplex performance, we highlight the concern of respondents with the lack of stability (E-N5, E-F11; I-N2, I-F10), insofar as the interviewees advocate that the effectiveness of the change process must supports on the stability of the measures (Mintzberg, 1996; Kickert, 2011, 2014), and also in providing new Simplex measures well-structured and thought-out way (Aoki, 2005), once *"there is no continuity, no space in time to let the measures produce results, lack of stability in the measures, evaluation, give time to obtain results, the change occurs systematically"* (FO). Simplex moratorium is a very interesting category, because it is seen as a lost opportunity by governments to carry out the administrative reform of the State, given the fact that, during the period of Sovereign Debt Crisis, conditions have been extremely favourable, not only economically and socially, but also and especially emotionally. And when it was expected that more administrative simplification measures would be implemented, which would contribute to cost reduction, to debureaucratisation and to increase the efficiency of public services, Simplex remained asleep. This subject is addressed by Madureira (2015) and respondents (E-N5, E-F7; I-N2, I-F4).

The theme of culture of change is an extremely broad subject, covering several areas. Scholars like Araújo (2001) and Stazyk & Goerdel (2011) argue that it is necessary to work the culture. So, according with the opinion of several interviewees (E-N2, E-F7; I-N3, I-F5) there is no plan for managing of change, or any prior preparation, and an involvement of civil servants, motivating them for the change. The measures are made available in haste without due reflection. it is not possible to engage and motivate the people, so there is no real sense of urgency. *"I am an apologist of change, of improvement, it is the question of the way how things often come late, bad, and then there is no follow-up, you do* not *have training too"* (A11).

We find it difficult to reproduce organisational change models of Kuipers *et al*. (2014) or Kurt Lewin (1951) since it has not been possible to gather evidence on the existence of a structured model, the reason why we presumed its inexistence. Despite not knowing a structured organisational change model (Torres, 2004; Fernandez & Rainey, 2006, Kuipers *et al*., 2014), nor have been appointed a project sponsor (Kloppenborg *et al*., 2014), also called "Simplex ambassador" as suggested by an interviewee (A17), to lead the process of organisational change within the scope of Simplex, we cannot talk about project failure, because as expressed by the interviewees, *"nothing is worse, now it is still not what it should be..."* (A5). In the opinion of the accountants, civil servants play a leading role in the process of change generated by Simplex, thus supporting the position of (Russ, 2008).

While scholars speak of resistance to change, identifying causes and proposing solutions (Mariana & Violeta, 2011; Schreyögg *et al*., 2011; Bilhim, 2013; Meier & Schuppan, 2013; Núñez *et al*., 2016), respondents associate behaviours with institutional inertia and lack of sense of urgency. We can say that they are derived concepts (Stål, 2015). So the notion of inertia is directly related to non-decision-making process (Oliveira *et al*., 2005). Institutional inertia is also directly linked to the organisational change, which according to 10 interviewees (E- F19) it can be caused by various reasons such as: delays in the availability of tools by PA

to respond to the new changes, including the suitability of forms and new versions of software, lack of training and late access to information, the offset between the rhythm of the Simplex and the rhythm of PA, lack of regulation of certain norms, lack of pro-activity from Social Security, internal organisation of Social Security, or even lack of human resources. *"We have a mixed feedback that is: we have situations where we send an email, and sometimes the same day we have an answer, and the situation is solved, and we have other situations that take months to respond... But there is still much: we have to go there and sting to wake it up"* (A19). But for one accountant the cause for institutional inertia is the enigmatic "system", *"most of the time it is not lack of will, but there is something there that prevents them from going beyond, it is the system... because the word that is used the most at the moment is the system.* (But is it the computer system or the bureaucratic system?) *The system, the overall system... I still have not realised what the system is, but the system is something like this... abstract.... and transversal... that we do not know what the system is... and we end up saying... the system, the system... and we are here with the system..."* (A5).

The public officials consider that the sense of urgency (I-N2, I-F3) passes through a greater celerity in process handling and greater focus on deadlines, and the political involvement in leading Simplex, *"And always the Ministerial commitment, for being a truly political design, of having an assigned priority. I am not only referring to the budgetary part, obviously, because all of this has high costs, but above all this leadership and accountability of the several actors, in order to invest in the measures and also guide their teams to produce those results"* (TM).

Respondents said that with Simplex and new technologies, new roles for the State and for the accountants were born (E-N15, E-F40; I-N3, I-F4), as refer e.g. by this two interviewees: *"Simplex supported a lot on new technologies, and this make us assume some of the responsibilities that should be taken by themselves"* (A5), and *"The state functioned as a consultant. It compelled people to think and make more thoughtful decisions."* (BO). This category is not alluded to in the literature review. Responsibility for information processing has been gradually being transferred to the sphere of accountants, as Social Security processes are being automated, and the State now has the role of controlling, but at the same time not being a blocker. This transfer of assignments may allow the release of resources to new emerging areas: support and consulting, and inspection, in a pedagogical relationship.

For the civil servants, the change process of Simplex is not limited to the administrative simplification, new technologies and legislation. It goes far beyond that. It also represents a deep revolution in public service, a cultural shift in people, working methods and interpersonal relationships (I-N2, I-F30). The organisational culture of Social Security, is also fruit of its diversity and complexity of relations, lives completely different cultural realities. Accountants mentioned that a change in public service is underway through an organisational culture transformation to change people (E-N8, E-F15), which also involves training and motivating them.

The culture of a democratic society is also reflected in several collective principles, such as participation, transparency and accountability. These three principles are extensively referenced in the literature review (Torres, 2004; Duquenoy *et al.*, 2005; Rocha & Araújo 2006; Jurisch *et al.*, 2012; Jurisch *et al.*, 2013; Kim, 2014; Cordella & Tempini, 2015; Fernandes & Barbosa, 2016; Pečarič, 2016).

Accountants advocated more power of attraction to citizens through wide involvement in decisions by participative management processes (E-N9, E-F34). There is a need for greater openness to reciprocal dialogue through more participative management and greater involvement of partners in decision-making processes, to fill the gap between theoretical models and the implementation of measures in practice. An accountant notes that Simplex, *"is a process to continue, to approach more. Simplex should not be, in my understanding, Social Security on one side and citizens on the other side and have only one linking channel. It must be a space, not a linking tube. It has to be a space of relationship, where the other actors appear, like accountants and such, and to have a greater approximation in another relation"* (A19). A participative process can help to identify constraints and propose solutions, evaluating the impacts of ongoing measures and capturing new proposals, in a cycle of continuous improvement. Because the adjustment of small blockages can generate great improvements, with evident reduction of costs for the users.

Participative process should be part of all decision areas, law-making, Simplex measures, Social Security assignments. In order to improve the legislative process, 12 external participants (E-F23) call for a legislative process that is more participative and closer to practical reality, involving civil society and public institutions, generating capacity of action with the legislator. Officials consider that it is necessary to fulfill the expectations of the society through a more participative process (I-N2, I-F10), as well internally fostering a participative culture in Social Security (I-N2, I-F3), *"Citizens should be heard, see what they need and want. The services too. Decisions are made at the top without listening to the base, who is on the ground and has practical knowledge"* (BO).

Due to Social Security singularity, since it escorts citizens from birth until after death (TM), it is important to generate trust in people and to build long lasting bonds. Therefore, sustainability of the Social Security system generates trust and brings people together, being a requirement to strengthen transparency and accountability. Accountability can also be a process of continuous improvement (A3), but there is not much evidence of an effective evaluation that goes beyond perception or common sense (A4).

Transparency and participation of stakeholders are fundamental values defended by some scholars (Rocha & Araújo 2006; Torres, 2004), and also by the White Paper Commission of Social Security (1998), which according to our investigation have not yet been achieved, that from the point of view of Torres (2004) and Vigoda-Gadot *et al.* (2010), are necessary to give citizens a sense of trust and bring PA closer to people. According with the participants the involvement of citizens and civil society in everyday decisions, requires a more active stance

from the part of the society. They also refer that there is a long way to travel in terms of transparency and accountability (E-N18, E-F43; I-N3, I-F11), because in the opinion of an interviewee, *"Transparency is not a State's strengths, and never will be, at least with the current culture. Must take several generations until it happens"* (BO). We try to assess the degree of public participation of respondents, asking them if they ever had proposed any Simplex measure. Only one out of the twenty accountants answered yes, and only two FO members (out of fifteen) claim to have contributed with proposals for Simplex. *"I proposed a few years ago, but no one answered me, no one paid attention to me"* (FO). Thus, the involvement of citizens and civil society in the daily decisions of the country is still very low.

Several respondents stated that institutional marketing (E-N3, E-F9; I-N3, I-F15) is necessary to work Social Security's image and the emotional relationship with the user (Rodrigues & Carlos, 2010), building a strong relationship based on win-win partnerships (Falcão, 2018), engaging all actors, through a negotiating and participative process, to fulfill the expectations of all stakeholders. *"Social Security also does not sell itself well, it is what I say, we accountants do not know how to sell ourselves, Social Security also did not know how to move, make a campaign. Always talked about Simplex to the Tax Office, knowing that there was also a process in Social Security…"* (A19). But it has not been achieved what authors advocate as "The Good Governance Model", that requires a perfect, accountable, efficient, equitable, representative, comprehensive and transparent PA (Torres, 2004; Madureira & Ferraz, 2010; Kim, 2014), which respects the rule of law (Pečarič, 2016; Wihlborg *et al*., 2016).

According to Robertson & Seneviratne (1995), organisations need to reduce their managerial structure, allow greater discretion and empower front-line civil servants, in order to operate more flexibly and innovatively. Although there is no evidence of the adequacy of the organisational structure of Social Security, the TM highlights the need to adapt the organisational structure and assignments of Social Security, and the entire PA to the new reality, also to the new way of serving citizens and organisations, imposed by Simplex (I-F2). *"This study should be done hand-in-hand. I know that there is the prospect of some evolutions at that level, more macro, of adapting the institutes themselves to these new realities, either by transferring attributions, or whatever"* (TM). New organisational structures can be considered as a process of redesigning public service delivery (Boyne, 2003), and an adaptation to the transformations brought by Simplex.

The expectations of half of the accountants (E-F14) go in the direction that Simplex should be seen as an open process, "Simplex is something that we miss and above all is something that, according to what we have seen today, and is established, should not stop" (A17). It requires the identification of new areas and processes with greatest need of development, as well as the identification of blockages of the ongoing measures, which limit Social Security performance. According with the opinion of the majority of participants (E-N16, E-F41; I-N3, I-F19) Simplex should not end with the implementation of the measures, and therefore must advance in a logic of continuous improvement, "often measures are implemented and then there is no follow up in terms of assessing the constraints they have" (A11). This process

requires assessment, identification of deviations and implementation of corrective measures (A3), and value the error (A4), which is not part of Social Security culture. Goh (2012) refers in its study that learning through experience and from mistakes, tolerance to failure, flexibility and adaptability, and know how to use results, for performance improvement. Civil servants add that this gap in introducing process improvements results in significant costs and increased administrative burden.

In terms of the overall balance, the evaluation that 16 accountants and the officials' discussion groups make of Simplex (E- F27; I-F27), based on perception and common sense, is positive. The programme was well accepted, although recognising that it is not possible to meet the expectations of all the people. *"Simplex is good, speeds up processes, but is more demanding"* (A7). But Simplex should clarify the target groups of the measures, because accountants and civil servants do not feel as beneficiaries of Simplex (E-N6, E-F8; I-N3, I-F17), mainly due to administrative burden. It is important to look to Simplex from the point of view of the different stakeholders, which requires a multi-perspective approach. Simplex *"is focused more on the citizen, in the need of the citizen, and consequently some things turn out to be in our favuor... by chance. Most of the measures are designed for the citizen, and then are not foreseen, nor are they articulated inside. Only when the problems arise is that then internally the employees try to solve and articulate with other institutions to make things work, because usually when it is going to see if it works is in the perspective of the citizen"* (FO).

Respondents also consider that Simplex is necessary and very positive, it is successful, and it works, it represents a huge qualitative leap, it is a driver of simplification, it frees resources. However, the effectiveness of Simplex depends on the evaluation of the impacts of the measures, and the identification of levers and blockages of Simplex (E-N8, E-F20; I-N3, I-F15).

Social Security's lengthy past, identified by three respondents and by FO group, is one of those barriers, which Schreyögg *et al*. (2011) refer to as path dependence, is related to the organisation of information, and data computerisation, which narrows the performance of the services, affecting the image of the institution. Another respondent mentions that the fact of the scope of Social Security assignments being very wide, represents a high effort in the organisation of information, which makes administrative simplification more difficult. Two other interviewees report the difficulties that data confidentiality adds to Simplex, also stated in the literature review by Davies (2015) and the United Nations (2016). Moreover, we add that, data protection has been strengthened recently with the entry into force of the General Data Protection Regulation (GDPR), bringing new challenges to PA's internal data sharing and to Simplex itself. Lastly Another participant sees Simplex with a different representation; the model should be based on top-down management, with the political power involving the services, and a closer approximation of policy makers to practical reality, on the ground, through direct contact with the situations.

For civil servants, "the impact of the measures in the services has not been evaluated. Even today they continue with procedures, constraints and anomalies that should have been

revised and implemented new solutions" (BO). The blockages (I-N3, I-F15) are mainly related to the failure to evaluate the measures, the low level of process automation, the lack of human resources, the more demanding and bureaucratic administrative tasks which narrow performance and weigh on administrative burden, the deficiencies in the provision of national guidelines and harmonization and, the limitations of the software provider.

Legislation, technology and procedures form the triangle of vectors that drive Simplex (E-N9, E-F14; I-N3, I-F9). There is no consensus among the interviewees about which of the three is the true booster of Simplex, nor about the hierarchical and interdependence relationship that is established between them. Probably there may be a relationship of mutual interdependence, and each vector is conditioned and conditions the others, thus forming a system.

However, there is a tendency to choose the technological vector as the main driver of Simplex, perhaps because it is the most accessible from the operational point of view. Procedures are sometimes confused with technology itself. While legislation does not have this practical side. Yet, in the opinion of some respondents, the three vectors do not live in isolation, but complement each other.

It is important to work on the perception that the stakeholders have of the internal impact of Simplex in Social Security and bring them to the real world. The reputation and prestige of Social Security is another area that should be worked, through the reinforcement of the image of Social Security, in order to high levels of public confidence, and Simplex may play a crucial role here. Prestige and reputation are important to Social Security due to its unique character within PA (I-N1, I-F2), that requires a different outlook from Simplex, as referred by the TM, because not only *"accompanies the citizen throughout the life cycle, from the time he is born, until his active life, to his retirement, and even when he dies, Social Security is always present and has this accompaniment"* (TM), but also because *"I do not think there is any other public service in the Portuguese PA that has the same characteristics, since it is both an institution that collects revenue and at the same time performs expenses with the payment of benefits. It has very specific characteristics that which make it in a certain way special within the framework of the administration"* (TM).

Conclusions, Limitations, and Further Research

The purpose of this research is to do a balance of the implementation of Simplex project within the scope of Portuguese Social Security System contributory schemes, in the problematic of the administrative simplification process, under the context of State administrative reform, evaluating the effectiveness degree of debureaucratisation process, by identifying blockages and levers, and eventual constraints that may motivate the review of administrative procedures or legislation.

The fact that there is little information about the effectiveness, or impact, of Simplex in Social Security justifies carrying out this research. It is therefore important to note how effective were the initiatives carried out in the context of administrative simplification process: Simplex, not only in an external but also internal viewpoint, and for that it should be measured.

In this perspective, the following research objectives were established:
- In the context of organisational change, it is intended to make a balance of the implementation of Simplex project, evaluating the achieved effectiveness of Social Security debureaucratisation process (within contributory schemes), through Simplex implemented measures, either via legislation or through administrative simplification initiatives.
- Identify levers and blockages (strengths and weaknesses) of the debureaucratisation process effectiveness, and any constraints that may motivate the review of administrative procedures or legislation.

To meet a more complete and more adequate knowledge of the proposed objectives, an exploratory research method was applied (Bardin, 1977; Manerikar & Manerikar, 2014; Babbie, 2015). Since it has a pilot study nature, we carried out an empirical investigation (Birkinshaw et al., 2011) using a qualitative approach (Baxter & Jack, 2008), through personal semi-structured interviews (Myers & Newman 2007) and focus group (Dawson, 2007) to evaluate the impact of Simplex.

Final Considerations

It is not possible to link Simplex to the administrative reform of the State, but as we have been able to confirm through our investigation, Simplex is perhaps the most effective tool that governments can serve themselves to trigger the much-desired State reform.

Simplex is much more than deadlines and cost reduction and improving people's lives. It is not just ICT, administrative simplification and legislative simplification, or as we called it, the triangle of drivers: legislation, technology and procedures, is much more. Simplex has a 360º impact. It is relationship, communication and information. For this, the measures must be transversal to PA and to private sector, demanding participation, transparency and accountability, valuing the human resources, as the best asset, because it is necessary to improve equity, generate trust in citizens, raising the image of Social Security. But it is also working the culture, in its most diverse facets, all with the political commitment.

Since no change process is effective if it is not evaluated (Blasi, 2002; Vasquez, 2013), e-government is no exception, its quality should be assessed the same way traditional services are (Sá et al., 2014). Therefore, a commonsense assessment is not enough. Monitoring the results, of each Simplex measure, is part of the process to identify constraints and blockages (Goldratt, 1990), and implement corrective measures to reduce the risks of Simplex. The TOC,

developed by Goldratt, is an excellent model that could be adopted (Maayan et al., 2012) to improve efficiency and effectiveness and consequent increase in Social Security performance. For that, it is necessary to set measurable objectives of efficiency, efficacy and quality, through a suitable number of KPIs that allow the comparability of the results (Ramalho et al., 2003), for each Simplex measure, which enables assess the impact of the measures on the different stakeholders, whether internal or external. Simplex must be a tool of continuous improvement.

At the level of the legal framework, the SCM is a tool that allows to assess the real costs of the legal framework, expressing the total cost of red tape, that could be used to reduce administrative burden (Sotiris, 2009). The model must be adapted to also consider public sector costs. This model is provided in the Practical Guide for the Quantification of the Administrative Charges, available on the Simplex webpage, but we have not been able to gather evidence of its application.

Therefore, legislative simplification should play a greater role in the process of administrative simplification, although it requires a superior effort in its implementation. Procedures have changed substantially, but it is possible that the working processes have not changed so much, that is, kept up with the change in informatics and process automation. Dematerialisation should be compensated with a good dose of interpersonal relationship. This research allows us to realise that there is no sharing of good practices within PA, which could represent enormous gains in efficiency, through cost reduction.

Simplex believes in the future, and in the ability to generate change. We hope therefore that with this research we had contributed to the improvement of the effectiveness of Simplex in Social Security in concrete, and in the PA in general.

Suggestions for Further Research

As pointed out above, this investigation provides a useful basis for identifying key variables and hypothesis for future investigations (Ahn & Bretschneider, 2011). The fact that very few studies on Simplex are known, in particular on the evaluation of their effectiveness, open up a whole range of opportunities for future research in this area. For this reason, the replication of our study including other District Centres, whether of larger dimensions or even smaller District Centres, can bring new insights on the subject. A broader nationwide investigation would not be unrealistic, or involve other stakeholders, who have different interests from those of our research. We also suggest the application of this case study to other public agencies, with the possibility of further benchmarking.

Finally, we feel that each of the categories or subcategories identified in our content analysis may also allow for a more in-depth individualised research, given the wealth of information each code has provided to us. Therefore, we left some questions for future answer: To what extent can Simplex, through organizational or technological change, promote changes in

procedures and working processes? And, what contribution can Simplex make to reducing the tax level?

Acknowledgement

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