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Shared Service Centres as a Management Tool in Government Administration in Poland: Reasons for Their Creation and Factors Determining the Process of Organisational Changes

Abstract

Objective: The aim of the article is to present shared service centres diagnosed in government administration in Poland, their forms, models, objective, and subjective scope, the main problems and barriers in their creation, as well as factors determining the success in implementing this idea of public administration into practice. The main issues analysed are the motives for establishing SSCs in public administration, the problems occurring during implementation as well as the factors determining the success of the implementation of organisational changes in public administration. The basic research question is about the benefits of implementing shared service centres in public administration.

Research Design & Methods: In the course of the research process, various methods were used, including the review and analysis of the literature as well as an analysis of legal acts and regulations of identified SSCs in government administration in Poland. Apart from desk research method, the empirical research in the quantitative approach (survey study) was used.

Findings: This research indicates that SSCs are an example of a tool supporting the management of organisations, which brings measurable benefits such as better use of resources, standardisation, higher quality of service, and cost savings due to economies of scale. Due to these advantages and despite no formal regulation the idea of SSC is used in government administration in Poland. There is no single model of SSCs in central government administration in Poland. A common feature of SSCs established in government administration in Poland is their evolutionary and voluntary character. The scope of services entrusted to the separated entities concerned mainly logistics activities as well as IT management and IT support.

Implications / Recommendations: Taking into account the specificity of government administration, there is a potential to use this tool at the voivodeship level. At the same time, it should be emphasised that the complexity of the process determines the proper planning of the change process, considering the key determinants of success, i.e. formal, legal, and organisational conditions, including, above all, the human factor. Change management skills, management determination and support, as well as communication are all very important success factors.

Contribution / Value Added: This article contributes to understanding the idea and the complexity of the SSC implementation process in public administration.

Article classification: research article

Keywords: shared service centres, public administration, public management, process optimisation, standardisation, consolidation

JEL classification: H11

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Introduction

The issue of the efficiency and effectiveness of the realisation of public duties dominates public debate on public management. The multitude and complexity of public tasks, the search for optimal organisational solutions – which will reduce costs and at the same time improve the availability and quality of public services – has led to the consolidation of certain functions and the implementation of the shared service centres in public administration structures around the world. The activities of each entity, including public administration entities, consist of basic and support processes. Improving support processes is the starting point when considering the implementation of the idea of a shared services centre. Shared service centres (SSCs) are an example of a tool supporting the management of organisations that has been implemented in the public sector from the market sector. The potential of using SSCs for savings has been noticed by the authorities of many countries.

The analysis of the literature, including reports on the recent experience of self-government administration in Poland, has proved that the SSC concept can also be an effective management tool in government administration in Poland. However, due to the complexity of the process, it requires proper preparation and an implementation plan that considers the key determinants of success, i.e. formal, legal, and organisational conditions, including, above all, the human factor.

The main issues analysed here are the motives for establishing SSCs in public administration, the problems occurring during implementation, as well as the factors determining the success of implementing organisational changes in public administration. The basic research question is about the benefits of implementing shared service centres in public administration.

The aim of this article is to present the shared service centres diagnosed in government administration in Poland, their forms, models, objective, and subjective scope, as well as to present motives and the main problems and barriers in creating shared service centres in public administration and the factors determining the success in the implementation of this idea.

Literature review

Shared Service Centres (SSCs) can be defined as government units providing support services i.e. human resources, information and ICTs, accommodation and facilities, finance, public procurement to more than a single ministry, agency, or a sub-sector of government (Ulrich, 1995), or as the concentration or consolidation of functions, activities, services or resources into one stand-alone unit (Bergeron, 2003). The idea behind this tool is to reconstruct the tasks performed by a given entity, improve them, and then combine and implement them by a single separate entity. The framework for this consideration is the transaction cost economy (TCE) theory. Williamson (1979) determined the importance of focusing on the cost of transaction in complex contracts. Researchers use the TCE theory as a theoretical framework and decision-making tool in outsourcing and offshoring. Porter (1985) developed the concept of a company as a collection of value-creating activities. These activities can be illustrated in a value chain. The value chain is an instrument that can be used for task analysis. Porter divides activities into two broad types – primary and support activities. Support activities are the subject of division, the subject of creating SSCs.

The Shared Service Centres model enables savings to be achieved through the consolidation of shared functions and economies of scale, while at the same time the effect of a significant

improvement in the quality of services is achieved owing to specialisation and constant measurement of efficiency (Łukaszczyk, 2018). In the literature (Burns & Yeaton, 2008; Szukalski, 2016; Łukaszczyk, 2018; Banachowicz, 2018; Hawrysz, 2015), it is often pointed out that the concept of SSCs is not the same as either centralisation or outsourcing, but is a separate structure within the organisation focused on the implementation of activities on the basis of the provision of services. In contrast, the separation of tasks and functions is not a simple redesign of existing support processes without considering them in the context of broader business processes they concern, but it is a profound change, a stage in organisational evolution. SSCs are, therefore, an organisational structure enabling the benefits of skilfully applied centralisation and decentralisation to be combined, ensuring that control over decisions is maintained while maintaining the economies of scale. The purpose of separating some services from the organisation is to free up the time, energy, and resources needed to carry out the core business. It is emphasised that, in contrast to outsourcing, by consolidating activities within a centre, a company can achieve better control over its operations as well as maintain and develop knowledge and skills within its own structures. In addition, because of the creation of a SSC, the entire enterprise has the opportunity to improve efficiency and productivity without having to lose control, as well as has the opportunity to develop services beyond the usual support function (Herbert & Seal, 2014). According to the available reports (EC, ABSL, SSON), SSCs are an example of an organisational solution which, owing to the consolidation of common features, brings measurable benefits in the form of the standardisation of processes, better use of IT technology, and more rational use of resources. Reports on the state of the SSCs market (SSON, 2019, 2020, 2021) indicate that savings are still important, but significant noticeable benefits from the implementation of SSCs included the improvement of the control process, standardisation, process optimisation, and improvement in customer service. Janssen and Joha (2006) include the main objectives of creating a shared service centre in public administration – apart from cost savings and improving the quality of services – as follows: more efficient use of human resources, greater access to information, improving the functioning of the entity owing to the standardisation of processes and procedures, better internal control, better circulation of good practices and knowledge in the organisation, as well as the focus on core business entities. At the same time, they draw attention to the need to skilfully combine the benefits of centralisation, such as economies of scale, standardisation, and decentralisation, i.e. flexibility, which do not always coincide.

The SSC concept originated in the US private sector in the 1980s, and the area of finance and accounting was its first application. Pioneers such as General Electric and Hewlett Packard decided to use SSCs to transform their back office functions (Schwarz, 2014). In Europe, this model appeared in early 1990s, first in the Nordic region and Great Britain, and then in the Iberian Peninsula and the Netherlands. The development of the shared service sector plays an important role in growth of national economies in the Central and Eastern Europe region, especially after accession to the EU. Companies centralised and outsourced corporate functions to reduce costs, gain efficiencies, and remain competitive. SSCs are continuously developing and expanding organisationally as well as are being transformed into global business service providers with new tools and new design. The companies see shared service centres as a strategic factor (Marciniak, 2014). The fundamental systemic character of SSCs is their dynamics strongly associated with the service model which makes service abstract and transferable, although only meaningful with its intention and context (Tambo & Baekgaard, 2015).

The potential of using SSCs for savings has been noticed by the authorities of many countries. Shared services centres are aligned with the objective of New Public Management. The SSC concept provides increased incentives for SSC management to improve their organisation's performance and empowers them to achieve their goals by removing rules and procedures that stifle innovation. Shared services also fit to the reform movement's customer orientation focus as they promulgate the continuous assessment of cost, quality, and timeliness of provided services (Schwarz, 2014).

The leading countries in this area in Europe are the United Kingdom, Ireland, Scandinavian countries, and the Benelux countries. Beyond Europe, this model is popular in the United States, New Zealand, and Australia (Borman, 2010). The first SSC in the public sector was established in the United Kingdom, which has become a leader in implementing these solutions in Europe and in the world. Among the centres established by local authorities in the UK, the largest number concern human resources management, IT services, finance, procurement, and customer service. The connection networks go beyond one type of administrative unit, and partnerships are established with neighbouring local government entities and even between distant local governments and different levels of local authorities (Sandford, 2015). An evaluation of the functioning of the British SSCs made it possible to conclude that local government entities, which introduced these solutions, have significantly reduced their administrative costs, exploited the potential of economies of scale, improved the quality of provided public services, reduced the risk of management errors, and made better use of resources in the organisation (Modrzyński, 2018; Branda, 2011). Nevertheless, this process was related to the need to overcome barriers connected with the reluctance of the existing directors to merge administrative entities, the fear of losing influence over the entities they manage, and the fear of losing their jobs.

There are different organisational models in countries using SSCs, and these models are still evolving. Several typologies of SSC models can be identified in the literature. Raudla and Tammel (2015) divide the centres in terms of their organisational context, nature, and the way they are created. Regarding the organisational context, SSCs can be vertical or horizontal. A vertical SSC refers to different departments of one organisational entity, with a hierarchical dependency, while the horizontal SSC goes beyond the framework of one organisation, and there is no hierarchical dependency. Considering the nature of the creation of centres, obligatory or voluntary centres can be distinguished. Referring to the mode of creation, a revolutionary or evolutionary type is being dealt with. The European Commission report published in 2021 on the organisation of shared service centres in public administration in the EU (Publications Office of the European Union, Luxembourg, 2021) indicates the growing popularity of this solution in many countries of the European Union. According to the report of the European Commission, there are different functional models of centres. Variants exist depending on the approach and scope. In most countries, there is a top-down model. The scope of the centres' activities is also diverse. The most common SSCs concern such areas as public procurement, finance, human resources management, and payroll services. The EC report indicates that cost reduction, due to economies of scale, is the basic motive for the implementation of SSCs in administrative structures, but not the only one. The authors of the report draw attention to such benefits as increasing the efficiency and quality of services provided owing to specialisation. By consolidating support functions, individuals were able to focus on strengthening basic functions. At the same time, special attention is drawn to the fact that from the moment the decision to establish the SSC is made, a process of serious organisational change is being dealt with, requiring exceptional attention from the management (CE, 2021).

The analysis of literature and reports also proves that the key success factor is the human factor. Presenting the results of research conducted in the United Kingdom by the Local Government Association in 2016, Sandford (2019) points to the key success factors he identifies: political leadership, trust, honesty and openness, flexibility, commitment of authorities, commitment of employees, and communication. Communication is most often presented as the most important good practice for those who want to implement an SSC (Burns & Yeaton, 2008). Organisational skills are a prerequisite for achieving the set goals. Misunderstanding the idea and its rejection for fear of losing one's job are the most frequently indicated negative factors. To eliminate negative consequences, Burns and Yeaton (2008) point to five basic success factors, i.e. project management skills, management support, effective communication, change management skills, and a phased approach to implementation. All the above-mentioned factors are important at every stage of implementation, starting from the planning stage. The analysis of shared service centres highlights the importance of knowledge resources (Herbert & Seal, 2014; Maatman & Bondarouk, 2014). Managerial skills are seen by many authors as key competencies in the process of creating centres.

Research methodology

The purpose of the research was to analyse the idea of SSCs in public administration and to present shared service centres diagnosed in the government administration in Poland, their forms, models, objective, and subjective scope. The main issues analysed here are the motives for establishing SSCs in public administration, the problems occurring during implementation, as well as the factors determining the success of implementation. The theoretical part of the study is based on a review and analysis of the literature presenting the results of empirical research on the functioning of shared service centres in the market sector and in public administration in the world, as well as available reports published by the Shared Services and Outsourcing Network, the Association of Business Service Leaders (ABSL), Deloitte, the Institute of Management Accountants, the Local Government Association, and the European Commission. To better understand the Polish experience, a review and analysis of reports referring to the recent experiences of self-governmental administration in Poland in this area was carried out.

Generally, for research purposes, several research questions were formulated:

Is there one common organisational model of SSCs in Polish governmental administration?

1. What are the objective and subjective scope of created SSCs in governmental administration in Poland?
2. What are the main motives for creating SSCs in Polish public administration?
3. What are the main problems while implementing SSCs in public administration?
4. What are the critical success factors determining success in implementing the concept of SSCs into practice?

In order to answer the questions, an analysis of source documents including acts, regulations, and statutory documents of identified shared service centres in government administration in Poland was conducted as well as analysis of reports presented inspection results conducted by the Supreme Audit Office. To better understand the reasons of creating as well as the benefits and problems concerning the process of implementing organisational changes in public administration, the experience of creating Military Economic Units within the Polish Armed Forces was analysed. During the research, survey study and focus research were used. A meeting was organised with

representatives of 3 Regional Logistic Base in Kraków in May 2023, and the problem of organising the new model of logistic support was discussed.

In terms of critical success factors, apart from the desk research method, the empirical research using the participant observation technique and the empirical research in the quantitative approach (survey study) was used. An online survey using the CAVI technique was conducted among management staff in 16 voivodeship offices in Poland, including finance directors, general directors, and directors responsible for public procurement. Additionally, a survey among combined administration units in the Małopolska voivodeship was conducted. The survey was carried out in November and December 2023 on the basis of a survey questionnaire tool. The questionnaire consisted of questions about the idea of consolidating the support function at the voivodeship level, questions about the potential objective scope of SSCs, and critical success factors. The researchers also intended to identify the main problems while introducing the organisational changes and threats from the point of view of combined administration entities. Additionally, several respondents from the group of voivodeship offices and combined administration entities were invited to a direct interview. The research tool was a partly structured interview questionnaire with four main open questions concerning the potential model of SSCs. This form of research was chosen in order to enable the respondents to share their opinions, experiences, and views of using SSCs as management tools and about key factors determining success in introducing the concept of SSCs into practice. There were six voluntary participants of the direct interview conducted in December 2023. The average duration of a meeting or phone call was about 30 minutes. The interviews reinforced the results of survey research. The result of this exploratory research allowed goals which are presented below to be achieved.

Discussion

The experience of the private and public sector in the creation of shared service centres has been more widely implemented in Poland in connection with the amendment of the acts on self-government on 1st January, 2016. This change provided a legal basis for the creation of such structures in self-government entities. For self-governmental administration offices, the most attractive was the use of shared economic and administrative services for school and educational institutions. The most popular consolidated function was finance and accounting. According to the report on Local Shared Services Centres (2018), despite the two-year period of validity of the regulations enabling the introduction of SSCs in self-government entities, few of them decided to implement this solution. The most crucial barrier to the implementation of SSCs in Polish self-government was the fear of organisational change among the employees of the entities planned to be covered by shared services. These experiences show that although this model seems to be correct, it is not an easy process and is not always successful. According to the reports (Modrzyński et al., 2019; Łukaszczyk, 2018; Modrzyński, 2018), in the opinion of local authorities, the biggest identified problems occurring in the creation of SSCs include:

- the lack of or insufficient training;
- the lack of commitment of managers and employees of co-service entities;
- the lack of support from external companies;
- the lack of knowledge and information;
- time pressure.

It may also encounter political barriers due to the large scope and multifaceted nature of the SSC implementation process. Another obstacle is the organisational barrier.

Although the idea of the consolidation of common functions has been given a lot of attention and numerous concepts have been created in this area, and provisions concerning the advisability of separating selected support functions outside or centralising selected functions within the SSC have been included in the draft strategy „Efficient State 2020” (2011), in the government administration in Poland, this provision is missing in the approved and published document, and the initiatives concerning the creation of shared service centres are still rather incidental and non-systemic. It should be emphasised that the administration is bound by operational rules, the most important of which is the principle of legality, which means that all authorities act based on and within the limits of the law. Therefore, the lack of unambiguous legal regulations and guidelines in a hierarchically-managed environment is a real problem in the implementation of even the most effective initiatives. In the second decade of the 21st century, initiatives concerning the consolidation of functions, tasks, and processes in government administration are gaining popularity. Despite the lack of legal regulations, some offices guided by the principles resulting from the Public Finance Act – i.e. efficiency and effectiveness of managing public funds – undertake activities aimed at optimising structures, generating savings, and increasing the efficiency of their operations using the SSC concept. However, these are still non-systemic solutions, undertaken independently by individual budget holders. Due to the fact that within the provisions of generally applicable law relating to government administration in Poland there is no regulation in this area to identify the centres existing in the government administration in Poland taking into account the characteristics of SSCs operating in the market sector and public administration in selected countries, the organisational structures of government administration entities at the central level in Poland were reviewed and several entities were listed, which bear the characteristics of shared service centres. The main criterion for assigning a given organisational solution to the SSC category was the entity which, by definition, is a separate entity set up to consolidate the tasks, most often covering processes within the support function and their implementation for internal customers.

The list of entities operating in Polish government administration identified based on this criterion and having the characteristics of shared service centres, their material and subjective scope, as well as their functional model is presented as follows:

A common feature of SSCs established in government administration in Poland is their evolutionary and voluntary character. The Government Administration Service Centre (GASC) is the only obligatory centre for government administration entities, which has been operating since 2010 and, being the Central Contracting Authority, it provides services to government administration entities in the field of public procurement. All the identified centres were established on the initiative of the bodies supervising them. The dominant model is, therefore, the top-down model, but this is voluntary and vertical. Horizontal centres also operate in government administration in Poland. In this model, centres also serve customers beyond their home organisation, and there is no hierarchical dependency. Centres serving external customers, i.e. beneficiaries of programmes and taxpayers, were also identified. The listed centres usually take the form of a budgetary unit. Among the identified centres, there is also a budgetary economy institution. The establishment of a budgetary economy institution opens the possibility to provide services for a fee and to use the revenues received to cover operational costs. SSCs created in government administration in Poland are characterised by a diverse structure and scope of activities depending on the vision, needs, and size of the structure, and ultimately the decision of the superior body.

Table 1. Shared service centres in government administration in Poland

Name	Scope of services provided	Organisation and year of establishment	Organisational form	Functional model	Customers
Government Administration Service Centre (GASC)	public procurement	Ministry Cabinet President Office – 2011	Budgetary economy institution	Top-down, mandatory, evolutionary, horizontal	government administration entities
European Projects Service Centre	programme and project management under the Asylum, Migration and Integration Fund and the Internal Security Fund	Minister of the Interior Affairs and Administration – 2014	state budget entity	Top-down, voluntary vertical, evolutionary	Ministry of Interior Affairs and Administration and beneficiaries of the programmes
Central Informatics Centre	IT support, IT management, digital project support	Minister of the Interior Affairs and Administration/ Minister of Digital Affairs – 2010	budgetary economy institution	Top-down, voluntary, horizontal, evolutionary	Ministry of digital affairs, beneficiaries of programmes
Centre for Health Care Information Systems	support of the security of the IT process and ICT support	Minister of Health – 2000	state budget entity	Top-down, voluntary vertical, evolutionary	Ministry of Health, entities participating in the health care system
Military Economic Divisions	logistic support for military entities	Minister of National Defence – 2013	state budget entity	Top-down, voluntary, vertical, evolutionary	military entities
Chamber of Tax Administration	organisation and administration support	Minister of Finance – 2017	state budget entity	Top-down, voluntary, vertical revolutionary	tax offices, customs offices
National Tax Information	Uniform Tax Information	Minister of Finance – 2017	state budget entity	Top-down, horizontal, revolutionary	Tax administration customers, citizens, entrepreneurs
Data Processing Centre of the Ministry of Finance / IT Centre of the Ministry of Finance	IT Infrastructure Management	Minister of Finance – 2017	state budget entity	Top-down, voluntary vertical	Ministry of Finance and subordinate entities of the Ministry of Finance
Procurement Centre for the Judiciary	Public procurement	Minister of Justice – 2021	budgetary economy institution	Top-down, voluntary horizontal	Subordinate entities of the Ministry of Justice

Source: Own study based on the analysis of statutory documents.

The analysis of the organisational changes carried out within government administration entities shows that individual budget holders see the sense and need of the consolidation of functions within the structures they manage. The purpose of the introduced changes was to increase the efficiency and effectiveness of subordinate entities. The consolidation concerned mainly supporting functions related to the internal processes. The scope of services entrusted to the separated entities concerned mainly logistics activities as well as IT management and IT support. In terms of logistics services, the dominant service is procurement as well as tasks related to the maintenance of real estate, i.e. property administration, ongoing maintenance, and renovation work. There are also cases of the consolidation of financial services, which is the case with Military Economic Units (MEU) and the National Revenue Administration (NRA), but these changes were conditioned by deeper changes in the legal environment. In the case of the MED, there is an extremely complex system, as the scope of the subject matter varies depending on the entity being serviced. In the course of the focus research and interviews with MED representatives and the three Regional Logistics Database (RLD) in Kraków, and as a result of the surveys collected on the assessment of the effectiveness of the organisational solution, it should be concluded that the changes introduced in the structures of the Polish Armed Forces in 2011/2013 consisting in the separation of financial and economic functions from operational and training functions in military entities and entrusting them to the MED are generally assessed well. This change allowed the commanders to carry out tasks related to the purpose of the entity; the excessive number of small budget entities of the third level was reduced, and training tasks were partially separated from logistical security and financial management tasks. According to the analysis carried out among the participants of the process of changes in the structures of the Polish Armed Forces, the changes concerning the commonality of financial and accounting services and the removal of finance and budget responsibility from the heads of entities, which allows the organisation to focus on its main task, is assessed positively, but the consolidation of the public procurement and the procurement process is not entirely positive due to the length of the procedure. A negative assessment of the process of the consolidation of public procurement also concerns the effectiveness of the implementation of procurement for government administration entities at the provincial level in Poland provided by the GASC, which means that the consolidation of common functions at the central level is not always an effective solution from the point of view of entities served. However, it is necessary to underline that this solution brought savings due to economies of scale. What is important is to find appropriate proportion between the centralisation and decentralisation of each process.

The analyses of documents and the results of the focus research prove that in Poland the SSCs are functioning both at the central and self-governmental level, and it is worth underlining the fact that Polish governmental entities are willing to search optimal organisational solutions using the SSC concept.

In summary, the list below presents motives and advantages for implementing SSCs in public administration in Poland:

- the standardisation of processes and procedures;
- the standardisation of IT platforms;
- gaining access to high quality it skills;
- the centralisation of the administrative function;
- focus on core business;
- the synergy and concentration of innovation;
- disseminating and imposing successful practices;

- consolidating experience;
- the reduction of overcapacity by the consolidation of the system;
- better use of resources;
- more efficient use of human resources;
- better internal control;
- higher quality of internal services through specialisation;
- cost-saving achieved by economies of scale and scope.

According to the reports of the Supreme Audit Office, the analyses of experts and the reflections of the participants of the process, in each of the analysed cases of an SSC established in government administration in Poland, human factors and the IT infrastructure were the factors determining the success in the implementation of the SSC concept into practice. The key stage is the preparation of structures, defining the scope of responsibilities and powers, preparing plans for personnel changes, and preparing the necessary infrastructure, including IT infrastructure. It is extremely important to provide the entities allocated for support with the necessary resources and not the desire to make hasty savings.

A survey was conducted among the management staff in sixteen voivodeship offices and combined administration entities in Małopolska to obtain information on the potential possibility of the consolidation of common functions using the SSC idea, potential threats, and factors determining changes. In general, it should be stated that the individuals see the sense of consolidating common functions at the regional level while at the same time paying attention to the potential risks, which are illustrated in the chart below.

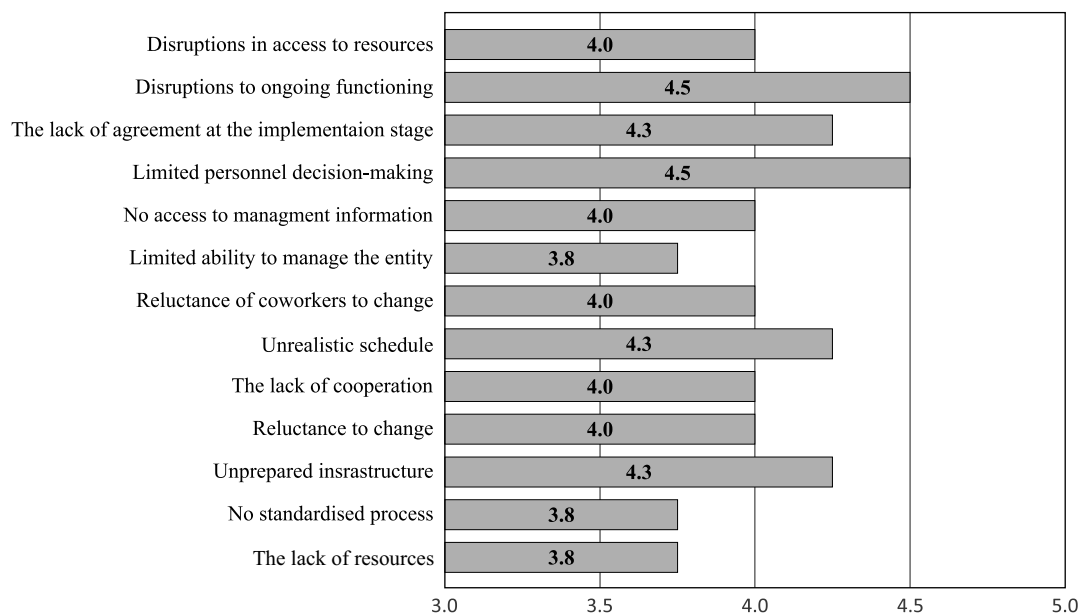


Figure 1. Potential threats from the point of view of combined administration entities

Source: Own study based on surveys.

The surveyed entities indicate that the main threats in connection with entrusting maintenance tasks to another entity include the limitations of decision-making regarding personnel and

disruptions in current operations. Unprepared infrastructure and an unrealistic implementation schedule are also significant threats indicated by entities. The main success factors are formal and legal conditions as well as management skills, management support, and communication. The chart below illustrates the significance of each of the diagnosed factors determining the effective implementation of SSCs in governmental administration.

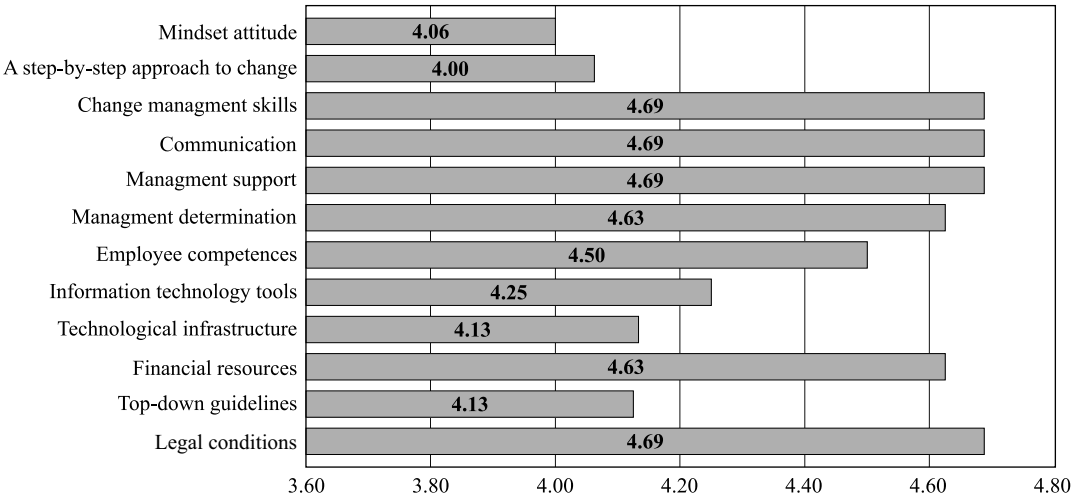


Figure 2. Success factors for implementing organisational changes in public administration

Source: Own study based on a survey.

The results of the analysis of the factors determining changes have proved that formal, legal, and organisational conditions, including, above all, the human factor, are the most important in the process of implementing organisational changes in public administration, particularly such complex undertakings as the implementation of shared service centres.

Conclusions

The literature analysis, review, and analysis of shared service centres operating in public administration in the world and in Poland as well as participant observation and empirical research using surveys, focus research, and direct interview all prove that SSCs are an example of a tool supporting the management of organisations, which brings measurable benefits such as better use of resources, standardisation, higher service quality, and cost savings due to economies of scale. As a result of these advantages and despite no formal regulation, the idea of SSCs is used in government administration in Poland. The main advantages for creating SSCs in public administration in Poland include the standardisation of processes and procedures, access to high quality IT skills, the centralisation of the administrative function, the possibility to focus on core business as well as disseminate and impose successful practices and consolidate experience, the reduction of overcapacity by consolidation of the system, better use of resources, better internal control, higher quality of internal services through specialisation, as well as the cost saving achieved by economies of scale and scope. There is no single model of SSCs in central government administration in Poland. A common feature of SSCs established in the government administration

in Poland is their evolutionary and voluntary character. The Government Administration Service Centre (GASC) is the only obligatory centre for government administration entities, which has been operating since 2010 and, being the Central Contracting Authority, provides services to government administration entities in the field of public procurement. All the identified centres were established on the initiative of the bodies supervising them. The dominant model is, therefore, the top-down model, but this is voluntary and vertical. The scope of services entrusted to the separated entities concerned mainly logistics activities as well as IT management and IT support. There are also cases of the consolidation of financial services, which is the case with Military Economic Units and the National Revenue Administration, but these changes were conditioned by deeper changes in the legal environment.

Considering the specificity of government administration in the voivodeship, there is a potential to use this tool at the voivodeship level, and in particular there are many entities combined with the voivode but having their own expanded structure and generating costs connected with this state. This concept would become one of the important trends in public administration in regional public administration in Poland. At the same time, it should be emphasised that the complexity of the process determines the proper planning of the change process, considering the key determinants of success, i.e. formal, legal, and organisational conditions, including, above all, the human factor. Change management skills, management determination and support, and communication are especially important success factors. Therefore, it is necessary to understand that creating SSCs in public administration is a major decision having a long-term and strategic impact that needs attention and time to prepare the plan concerning all the success factors as well as threats and problems notified by the involved entities into the process.

The research has some limitation. The survey and in-depth interviews have been conducted among selected administration units at the regional level. To fully describe and understand the process of organisational changes in public administration, it is recommended to expand the research group and include central-level units, especially units supervising the combined voivodeship administration. The right direction for further research is deeper analysis of organisational structure and support processes in Polish governmental entities. In order to better prepare for organisational changes using the SSC model, further research should focus on the analyses of the efficiency and effectiveness of SSCs operating in Polish public administration, assessing real cost and benefits of this tool.

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Research Ethics Committee

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Conflicts of Interest

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Data Availability Statement

All data will be available and shared upon request.