

**EFFECTIVENESS OF SIMPLEX:  
THE CASE OF PORTUGUESE SOCIAL  
SECURITY**

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## Sumário

As iniciativas de desburocratização são geralmente bem-vindas devido à antecipação de seus benefícios. Embora tenha sido esse o caso do Simplex, a sua eficácia tem sido pouco estudada e, por isso, esta dissertação visa fazer um balanço da implementação do projeto Simplex. Este balanço compreende quer a eficácia do Simplex no caso específico do Sistema de Segurança Social Português, quer a identificação de alavancas e bloqueios do Simplex, com o objetivo último de desburocratização.

A escassez de informação sobre o impacto do Simplex motivou a realização desta investigação exploratória, bem como a opção metodológica que se ancorou numa abordagem qualitativa. Para atender aos objetivos do estudo, esta dissertação também incorporou elementos teóricos da revisão da literatura. Seleccionámos dois *stakeholders* da Segurança Social como grupos-alvo – contabilistas e funcionários públicos. Com o primeiro, realizámos entrevistas individuais semiestruturadas e, com o segundo, construímos grupos de discussão.

Os resultados sugerem que o Simplex é muito mais do que redução de prazos e de custos, e melhoria da vida das pessoas. Não é apenas tecnologias da informação e da comunicação, simplificação administrativa e simplificação legislativa, ou como designámos, o triângulo de *drivers* legislação, tecnologia e procedimentos; é muito mais do que isso. O Simplex tem um impacto 360°. Ele é relacionamento, comunicação e informação.

Para tal, as medidas devem ser transversais à Administração Pública e ao setor privado, exigindo participação, transparência e responsabilização, valorizando os recursos humanos, como o melhor ativo, porque é preciso garantir equidade e gerar confiança nos cidadãos a fim de defender a imagem da Segurança Social. Mas isso também requer trabalhar a cultura, nas suas facetas mais diversas, tudo com o compromisso político.

No geral, é necessário estabelecer um número adequado de KPI que permitam a monitorização e a comparabilidade dos resultados, bem como identificar os constrangimentos e bloqueios, e implementar medidas corretivas para reduzir os riscos do Simplex. Desta forma, o Simplex pode tornar-se numa ferramenta de melhoria contínua.

## Abstract

Debureaucratization 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 dissertation 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 of debureaucratize.

The scarcity of information about Simplex impact encouraged this exploratory research as well as the methodological option that backed up a qualitative approach. To meet the study goals, this dissertation also incorporated theoretical elements of the literature review. We selected two Social Security stakeholders as our target groups – accountants and officials. With the former, we conducted individual semi-structured interviews, and with the second, we made focus groups.

Findings suggest Simplex is much more than deadlines and cost decrease, 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 & procedures, but it is much more. Simplex has a 360° impact. It is relationship, communication and information.

To achieve this, measures must be transversal to 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 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 can Simplex become a tool of continuous improvement.

**Keywords:** Efficiency and Effectiveness, Debureaucratization, Simplex, Social Security.

**JEL classification system**

D73 - Bureaucracy; Administrative Processes in Public Organizations; Corruption

H55 - Social Security and Public Pensions

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**Acronyms:**

AMA, IP	- Agência para a Modernização Administrativa, IP ( <i>in English: Agency for the Administrative Modernization</i> )
BO	- Back office
EU	- European Union
FO	- Front office
GDP	- Gross Domestic Product
ICT	- Information and Communication Technologies
ISS, IP	- Instituto da Segurança Social, IP ( <i>in English: Social Security Institute</i> )
IT	- Information Technologies
KPI	- Key Performance Indicators
NPM	- New Public Management
OECD	- Organisation for Economic Co-operation and Development
PA	- Public Administration
SCM	- Standard Cost Model
SSD	- Plataforma da Segurança Social Direta ( <i>in English: Direct Social Security Platform</i> )
TM	- Top manager
TOC	- Theory of Constraints

## I. 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 debureaucratization process, by identifying blocks and levers (strengths and weaknesses), and eventual constraints that may motivate the review of administrative procedures or legislation.

### I.1. Theme

Central and local Public Administration (Lazăr, 2009) 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.

Are examples of this reform effort:

- The launch of the Internet Initiative;
- The creation of Public Direct Service, within the framework of Interdepartmental Information System for Citizens (in Portuguese *INFOCID*);
- The introduction of the Integrated Performance Evaluation System in Public Administration (*SIADAP*<sup>1</sup>);
- The implementation of the Evaluation and Responsibility Chart (*QUAR*<sup>2</sup>);
- The adoption of Common Assessment Framework (CAF) as a self-evaluation model for improving the quality of public services and bodies;
- The introduction of one-stop-shop concept in public service with the Business Formalities Centres and the Citizen's Shops.

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<sup>1</sup> In Portuguese: *SIADAP – Sistema Integrado de Avaliação de Desempenho na Administração Pública.*

<sup>2</sup> In Portuguese: *QUAR – Quadro de Avaliação e Responsabilização*

The Restructuring Program of Central State Administration (in Portuguese *PRACE*<sup>3</sup>) and the Plan for the Reduction and Improvement of Central Administration (in Portuguese *PREMAC*)<sup>4</sup>, were comprehensive measures which aimed mainly to modernize PA structures, focusing on quality of public services, making them more efficient by simplifying, rationalizing and automating processes (Araújo, 2001; Madureira & Ferraz, 2010). A training plan was carried out to promote cultural change and bring PA closer to citizens (Rocha & Araújo, 2007).

The OECD report *Portugal reforming the State to promote growth*, of May 2013, emphasizes 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 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 organizational culture consistent with good practices of mobilizing 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 debureaucratization 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). As part of cultural change, although there is no best model for managing government, the Normative-Control Model, adopted by the Japanese, is supported in values and beliefs, and values people dedication and commitment, which is the soul of any client-oriented professional services (Mintzberg, 1996).

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<sup>3</sup> In Portuguese: *Programa de Reestruturação da Administração Central do Estado*

<sup>4</sup> In Portuguese: *Plano de Redução e Melhoria da Administração Central do Estado*

So, emerging approaches (post-NPM) place emphasis on value and on people, should be seen as complementing and in partnership with bureaucratic principles (Yeboah-Assiamah *et al.*, 2016).

According to Kotter (1990), leading an organization to constructive change begins by setting a direction with strategies for producing the changes needed to achieve that vision of a distant future along, for success is required management to carry out the plan, and leadership to align people. So, Spicker distinguishes management which refers to the process of change: planning, coordinating, organizing and directing of the processes through which change is implemented; from leadership whose target is the motivation and influence of employees (van der Voet, 2014).

Along with a strong and inspiring leadership balanced with a strong management (Boneau & Thompson, 2013), to face a rapidly changing world, mature organizations should adopt a new form of organization – a dual operating system – a hierarchy to keep the day-to-day operations routine, complemented with an agile network to deal with changes and continuous innovation. The two systems, work as one, with a constant flow of information and activity between them (Kotter, 2014).

The White Paper Commission of Social Security (1998), stressed the need of 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 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. This is also stressed by Mintzberg (1996) and Jurisch *et al.* (2013), because many government activities are interconnected and assume a multi-dimensional character, involving various different functional departments in a relationship of cause-effect, so cannot be isolated.

For OECD (2013), 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 State and PA.

Perhaps the main vector for the design, development and implementation of these reforms is the Agency for the Administrative Modernization (AMA, IP) whose mission is to "identify, develop and evaluate programs, projects and actions for modernization and administrative and regulatory simplification and promote, coordinate, 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 program, under its responsibility, aims to reduce administrative burdens (Sotoris, 2009) for citizens and organizations, 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 debureaucratization and reengineering processes implemented in order to raise the level of service provided to citizens and organizations. As in all processes of organizational change (Sminia & Van Nistelrooij, 2006), from the diagnosis of needs to the design and implementation of administrative reforms, all return of this collective effort is compromised if there is no real evaluation of the effectiveness of the measures leading to this change (Boyne, 2003; Mouzas, 2006; Ozcan, 2008). Although there are reports of implementation of the measures that have been attempted, doubts remain as to the extent to which programs have been subject to systematic assessed on their impact, specifically on what is assumed to be the KPI (Araújo, 2001; Blasi, 2002; Torres, 2004; Madureira & Ferraz, 2010; Vasquez, 2013; van der Aalst *et al.*, 2016) associated with the measures and its disclosure, as it competes in the administration framework of public affairs.

However, in any working organization, management skills are essential to manage effectively (Heinsman, 2008). Evaluation and performance management can be defined as the process of determining the merit and value of things, and performance information as the product of that decision-making process (Virtanen & Vakkuri, 2015). So, it is

necessary to measure the performance of public services to ensure accountability (Blasi, 2002; Vasquez, 2013), but at the same time avoid measurement problems and distortions (Mintzberg, 1996), because defining and measuring the performance of a public business process change project is not always a linear task (Jurisch *et al.*, 2013). Measurement indicators need to measure both quantity and quality results of service delivery (Blasi, 2002).

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 concretization 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 organizational processes for the introduction of new sustainable practices.

## **I.2. 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 globalization of the economy and labour markets, and the consequent increase in competitiveness (Robertson & Seneviratne, 1995; Morais Sarmiento & 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 information and communication technologies (Buffat, 2015), data interoperability (Jimenez *et al.*, 2014), dematerialization and processes' simplification (Cordella & Tempini, 2015); which should require a new legal order, simpler, intelligible and above all intuitive (Morais Sarmiento & 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 public sector to achieve a 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).

The issue of PA Reform, an old problem, remains on the agenda (OECD, 2013; Pečarič, 2016). Much has already been said and proposed about administrative reform of the State, but the ambitioned changes have not always fulfilled the expectations created (Kickert, 2011). The use of information technologies, 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 rationalization 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). Administrative reforms have often been associated with the NPM (Hood, 1991).

The challenge of the present passes to try to define a management model with highly standardized processes (Araújo, 2001), where the old adage "the exception makes the rule" does not fit; and technical execution of low complexity, say of a reduced number of administrative acts and easy execution; with reduced deadlines and at an acceptable cost (Morais Sarmiento & Reis, 2011). As stated by Wihlborg *et al.* (2016), policies, rules and support legislation should be turned into yes-or-no questions. This is only achievable with a highly effective and efficient State in the execution of the processes (Kickert, 2011).

However, the public reforms that have been observed since the third republic have cumulated 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 ongoing 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 ones pointed mainly to the reduction of public expenditure costs (Madureira, 2015).

In the context of organizational 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 (Deserti & Rizzo, 2015).

Systematic change management offers the necessary tools for the documentation, tracking and auditing of any changes made to the organization's leading change process, granting accountability and transparency (Jurisch *et al.*, 2013; 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 modernization 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.

### I.2.1. 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 modernize the structures of PA, betting on quality of public services, making them more efficient through simplification, rationalization and automation of processes (Araújo, 2001; Madureira & Ferraz, 2010). The process of organizational change of Social Security has also been transversal to several areas and is therefore an interesting case, due to its complexity and sensitivity.

The Program for legislative and administrative simplification and modernization of public services - Simplex, which began in 2006, introduced a new dynamic in debureaucratization of State. Until 2011, more than 1000 measures have been implemented, which corresponds to a reported execution rate of more than 80%. 2016 was the start-up year for Simplex +, and a set of new measures were proposed and already implemented.

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 debureaucratization of public services (OECD, 2009, 2013), with positive impacts on citizens' lives and on organizations (United Nations, 2016). But were the goals that motivated the reforms in Social Security achieved?

The **organizational structure** of Social Security institution already had several different models and denominations, of which we are just referring to a few: In 1984 Pension Funds<sup>5</sup> gave way, by Decree-Law n.º 136/83, to the Regional Centres of Social Security<sup>6</sup>,

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<sup>5</sup> So-called in Portuguese *Caixas de Previdência*

<sup>6</sup> In Portuguese: *Centros Regionais de Segurança Social*

at the beginning of the 1990s, social security administration was reorganized, reducing from 18 to 5 decentralized institutions - Regional Centres of Social Security (by Decree-Law n.º 260/93), succeeding them ISSS - Institute of Solidarity and Social Security<sup>7</sup> (by Decree-Law n.º 316-A/2000), with two decentralized structures District Centres of Solidarity and Social Security and Regional Services of Planning and Inspection<sup>8</sup>, which were joined by the District Delegations of Institute of Financial Management of Social Security<sup>9</sup> (IGFSS, IP), with competences in the registration of employers, in the management of the checking-account and in the coercive levy of Social Security debts.

It did not take long for this structure to be changed again (2004), extinguishing the second and integrating competences of the third in the District Centres of Social Security, which since 2007 have been renamed only by District Centres.

In 1984, the first Social Security Law of Bases (Law n.º 28/84) was approved, followed by 3 other Laws of Bases, all in the first decade of the new century (2000, 2002 and 2007).

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 1<sup>st</sup>, 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.

On **technological** field, if we think that in 1999 the services worked with computer terminals and continuous paper printers, writing letters by hand, the changes were deep. At that time, each Regional Centre had a database that did not communicate with the rest of the country, realizing the difficulties that arise from it. In 2002, the first step was taken to create a national database. An exclusive application for the registration of employers and checking-account management was developed, which was discontinued as early as 2003 with the entry into production of Social Security Information System<sup>10</sup> (SISS). This application has been developed in modules (subsystems), supporting the several business

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<sup>7</sup> In Portuguese: *Instituto de Solidariedade e Segurança Social*

<sup>8</sup> in Portuguese: *Centros Distritais de Solidariedade e Segurança Social* and *Serviços Regionais de Planeamento e Fiscalização*

<sup>9</sup> (in Portuguese: *Instituto de Gestão Financeira da Segurança Social, IP*)

<sup>10</sup> In Portuguese *Sistema de Informação da Segurança Social*

areas of Social Security. That same year, 2002, Optical Reading Centre<sup>11</sup> (CLO) was implemented, whose life cycle was short, as were the recently discontinued Competence Centres.

The widespread use of Internet has become routine in the organization. E-mail, relationship platforms with the citizen, Remuneration Declarations by Internet<sup>12</sup> (DRI), Remuneration Declarations Online<sup>13</sup> (DRO), Direct Social Security Platform<sup>14</sup> (SSD) – Internet platform, are some 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).

In terms of **organizational change**, we can highlight some of ISS, IP reengineering processes, and restructuring and modernization projects, that were carried out to increase the efficiency and effectiveness of the institute, and to improve the relationship with citizen: UNICA<sup>15</sup>, SCORE<sup>16</sup>, PERFISS<sup>17</sup>, QUIQ<sup>18</sup>, START<sup>19</sup>.

As far as **communication** with the citizen is concerned, the effort was also notorious. The commitment with standardization 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 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 organizational development (Robertson & Seneviratne 1995).

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<sup>11</sup> *In Portuguese Centro de Leitura Ótica*

<sup>12</sup> *In Portuguese Declaração de Remunerações por Internet*

<sup>13</sup> *In Portuguese Declaração de Remunerações On-line*

<sup>14</sup> *In Portuguese Plataforma da Segurança Social Direta*

<sup>15</sup> *Front office - Process and Circuits Reengineering and Monitoring Information Quality (In Portuguese Atendimento Presencial – Reengenharia de Processos e Circuitos e Monitorização da Qualidade de Informação)*

<sup>16</sup> *Shared Services and Process Reengineering (In Portuguese Serviços Comuns e Reengenharia de Processos)*

<sup>17</sup> *ISS Competency Profiles (In Portuguese Perfis de Competências do ISS, IP)*

<sup>18</sup> *Quality and Uniqueness of Identification and Qualification (In Portuguese Qualidade e Unicidade da Identificação e Qualificação)*

<sup>19</sup> *Document Management and ISS Archive (In Portuguese Gestão Documental e Arquivo do ISS, IP)*

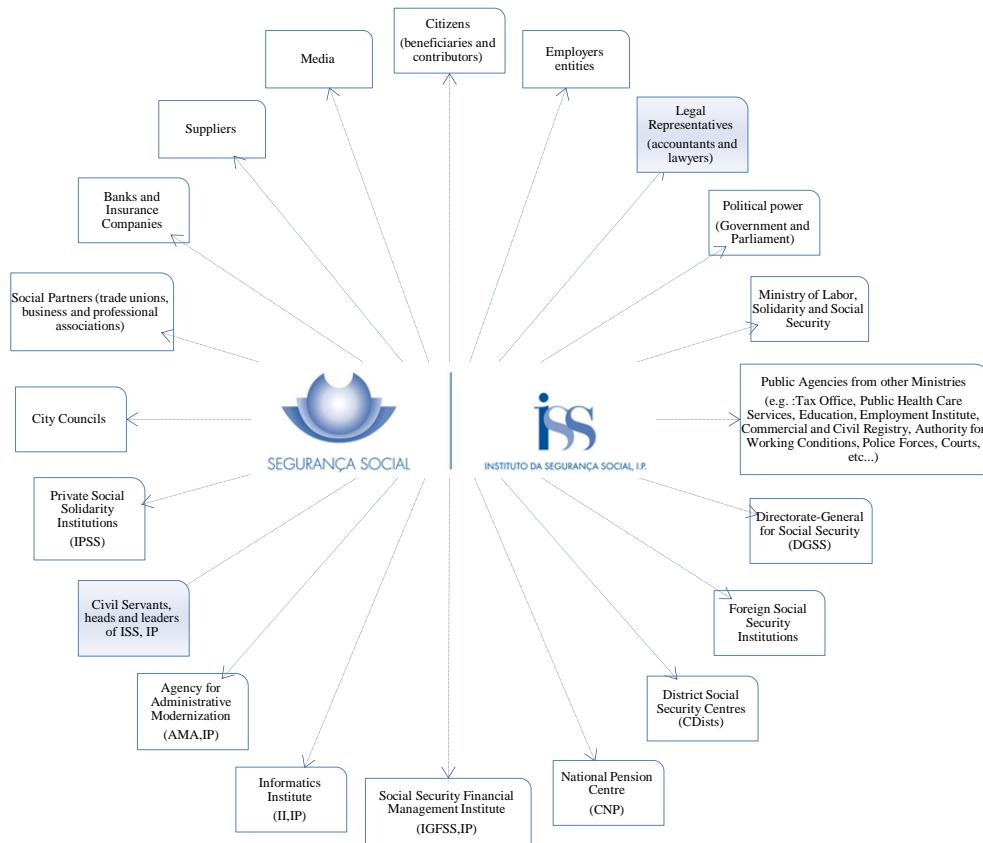


Figure 1 - Social Security Stakeholders (adapted from 2018 ISS, IP Annual Report)

### I.3. Objectives

As pointed out, the issue of State administrative reform remains on the agenda (Pečarič, 2016). The use of information technologies, 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 rationalization of resources, giving in this investigation emphasis to Social Security.

There are many measures implemented in Social Security, whether through legislative changes, or the use of ICT, new models of relationship with citizens and organizations, data interoperability, or process dematerialisation. It is therefore important to ensure social justice and equity in redistribution (White Paper Commission of Social Security, 1998; Wihlborg *et al.*, 2016), but the path travelled to achieve these goals was not always linear.

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, it is necessary to ensure that the legislative process evolves in an incremental logic (Kickert, 2011), taking stability into the working processes and into relations with the users. However, the complexity of the processes resulting from the current legislative regime can be an inhibitor to leverage of administrative simplification and to 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 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 refer that it is not the subject of this master dissertation the discussion of 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.

Design methodologies that make it possible to evaluate the effectiveness degree of the implemented measures, and identify models that enable the analysis of blocking points, inefficiency generators and reduced efficiency is not an easy task, but surely, it will be a great challenge.

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 organizational change, it is intended to make a balance of the implementation of Simplex project, evaluating the achieved effectiveness of Social Security debureaucratization 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 debureaucratization process effectiveness, and any constraints that may motivate the review of administrative procedures or legislation.
- Propose an evaluation model of the implemented measures effectiveness, raising the service level through regulatory and administrative simplification.

#### **I.4. Structure**

We started by pointing out the purpose of this study, describing the theme and objectives of the research, framing the Portuguese Social Security in the problematic of administrative simplification process in the context of State administrative reform.

For that, we intend 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 debureaucratization process, by identifying blocks and levers (strengths and weaknesses), and eventual constraints that may motivate the review of administrative procedures or legislation.

Accordingly, the remainder of the paper is organized 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.



## II. Literature review

### II.1. Organizational change

Governments of Nordic countries, such as Sweden and Finland, and also Dutch government were essentially legalistic. In the second half of the last century, they adopted a philosophy of seeking consensus through plurality. Walter Kickert (2011) also noted that these countries have a tradition of negotiation, focused on efficiency and effectiveness, and meeting citizens' needs. Conversely, in Germany and Southern European countries, administrative law is traditionally the main vehicle to enforce citizens' rights and to regulate administrative duties (Torres, 2004).

Governments need citizens to see that their interests are treated fairly (Torres, 2004), but somehow public bureaucracy is not appreciated in Southern Countries for its inflexibility, inefficiency and corruption (Kickert, 2011), which can in some measure explain the relative failure of administrative reforms.

The White Paper Commission of Social Security (1998) reinforced the need to increase transparency, access to information and participation of stakeholders and society in general in Social Security management. There are signs of a new style of relationship between PA and citizens associated with NPM (Rocha & Araújo 2006; Madureira & Ferraz. 2010). Transparency and accountability give citizens a sense of trust and bring PA closer to people (Torres, 2004; Vigoda-Gadot *et al.*, 2010).

The challenge is to make PA more transparent, customer oriented and more accessible to citizens (Rocha & Araújo 2006). The tools developed for these purposes are: quality initiatives, one-stop shops (physical and electronic), rationalization 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).

Kuipers *et al.* (2014) grouped change content in three levels: first-order changes – introduction of new processes, systems, and procedures; second-order changes – organizational culture, working atmosphere, and other behavioural factors; and a third-order changes – public service reforms in general, creation of partnerships or new policies and sector-specific reforms.

Kurt Lewin characterized the mechanism of change management in three phases (Bilhim, 2013): unfreezing, changing, and refreezing. Many of the organizational change initiatives fail because they did not follow these three phases. According with 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, Reich & Sauer, 2007), can explain, partially, the failure of process change projects in PA (Jurisch *et al.*, 2013), so improving project management skills (Sminia & Van Nistelrooij, 2006), and learning from past failures and equally from mistakes made in private sector is also crucial for PA future success (Jurisch *et al.*, 2013).

Thus, for John Kotter (1995), organizational change often fails because it fails to generate a sense of urgency strong enough to motivate organizational 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).

Engage workforces helps reduce barriers and is therefore critical to the success of change process (Malone, 2016), being important to explore ways of reducing resistance to change (Fernandez & Rainey, 2006). To Malone (2016) self-awareness and social awareness managers' skills can build the relationships necessary for change, reducing fear, dread, and uncertainty.

The sense of urgency, referred by Kotter, must anchor in the perception of risk arising from misalignment with the organizational environment, from a real or impending crisis, from unexploited opportunities. Being 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. This team should later communicate this vision and strategy, which appear as the solutions to a desired change. Project sponsor's role is

therefore crucial, he needs to be committed with the project, in the means that project success relies on his/her engagement and support (Kloppenborg *et al.*, 2014).

At this stage, the change has to be accomplished in activities and it is in this sense that organizational members are invited to present non-traditional initiatives aligned with organization's vision and strategy. By implementing some of these and ensuring their success by publicly highlighting the merit of participants, a phase of broad change ensues. This broad change can achieve organizational structure and standards. As the process of change develops, it seems necessary to consolidate the new stage to which the organization has arrived. To this end, it seeks to join new standards to organizational culture by linking it to a more desirable organizational result, such as service quality, leadership, or overall rewards.

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 organizations:

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	

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

According with the researcher the causes for organizational change failure may not relate only with the eight conditions, there are other factors that can influence organizational change success or failure in PA. It is possible that some success conditions are more important or necessary than others, maybe there is some hierarchical order between the eight conditions, or maybe some conditions are necessary and others are only sufficient, that is why they do not influence organizational change success.

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 organizational change process, once advocated by Russ (2008), employees are active agents of the change process.

Rigid bureaucratic structures can inhibit effective organizational 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, decentralized leadership (Kuipers *et al.*, 2014). Therefore, the right combination of both change approaches – top-down strategic management and bottom-up organizational development, seemingly is the most fruitful option for full participation and active involvement of all employees, generating enthusiasm and commitment, leading to organizational change success (Sminia & Van Nistelrooij, 2006).

According to Kuipers *et al.* (2014), some authors analysed the relationship between administrative and political leadership, and concluded that in first and second-order organizational changes administrative leadership is accentuated; in the third-order changes the role of politicians is more eminent.

Yet, Kickert (2014) referred 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, or may also prevent it. This is how for Torres (2004) does not exist a 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. In other words, but the same principle, Mintzberg (1996) defends that policies have to be rather stable over time. It is undeniable that business process change is becoming a valuable and much-needed tool, assuming a leading role in PA's transformation (Jurisch *et al.*, 2013).

So, organize PA is important for countries that pursue a development effort. Yet, too ambitious administrative reforms, conducted at the same time, and with short implementation deadlines, raise concerns about good PA (Aoki, 2005). Consideration should be given to the way of sequencing administrative reforms, codified from a set of administrative themes, which the author identifies as representation, professionalism, management criteria, executive mastery and accountability. The Good Governance Model requires a perfect, accountable, efficient, equitable, representative, comprehensive and transparent PA (Torres, 2004; Madureira & Ferraz, 2010; Rodrigues & Carlos, 2010; Kim, 2014), which respects the rule of law (Pečarič, 2016; Wihlborg *et al.*, 2016).

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).

## **II.2. The imperative of institutional efficiency and effectiveness**

At the beginning of the 21<sup>st</sup> 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).

At a time when countries are dealing with increasing pressures on the balance of public accounts, due to demographic trends and globalization, it is imperious that public resources be used in the most efficient and effective way (Jurisch *et al.*, 2013), relieving budget constraints, as it allows to achieve the same results at a lower level of expenditure or increase the cost-benefit ratio, achieving better results for the same level of expenditure (Jurisch *et al.*, 2013; Mihaiu *et al.*, 2010).

The public sector is often seen as ineffective (Mihaiu *et al.*, 2010; Stazyk & Goerdel, 2011), so to ensure survival, organizations 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 organizational 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 (Mouzaz, 2006; Ozcan, 2008). Performance management and evaluation became a key element of many countries' reform programs (Torres, 2004), and sustain much of the *raison d'être* for public policies and PA (Virtanen & Vakkuri, 2015). Being one of the core elements of NPM, governance models (Torres, 2004), were implemented in Portugal through management by objectives with SIADAP (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 programs 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). Torres (2004) advocates that outputs (results) and outcomes (impacts) must be quantified and linked to the financial resources used to measure added value of any activity. It is therefore crucial to link resources with results (Araújo, 2001). Kaufmann *et al.* (2009) define government effectiveness as the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to policies.

We recognize 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 organizations ability to reach their pre-determined marks and goals (Keh *et al.*, 2006), supported in clear targets, performance indicators and responsibility (Araújo, 2001). An organization is effective as it achieves its objectives (Asmild *et al.*, 2007; Rego & Cunha 2007, 2008). It may be argued that effectiveness is the extent to which the political objectives of an organization 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 organization 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 influenced by political decisions. Mandl *et al.* (2008) also highlights 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), being 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).

Efficiency cannot be measured directly. Sometimes performance indicators are used to measure efficiency, but in reality, they only estimate productivity. Such measure is useful for assessing productivity variation over time. However, it does not include any information on the maximum possible performances, which is the central objective of the efficiency analyses. To do this, we must use, for example, the concept of efficiency frontier (Mandl *et al.*, 2008).

Boyne (2003) outlines preliminary criteria of service performance dimensions that may be used to measure organizational performance in public sector: quantity of outputs, quality of outputs, efficiency, equity, outcomes, value for money and consumer satisfaction. Quality is also an important factor because it affects both the efficiency with which the public money is spent, and the effectiveness of public policies (Mihaiu *et al.*, 2010).

Moreover, the introduction of quality in public services based on the European Foundation for Quality Management (EFQM) and on Common Assessment Framework (CAF) is one of NPM's principles. It has enabled the development of performance indicators and management by objectives (Torres, 2004; Madureira & Ferraz, 2010). Each business process is characterized by an explicitly formulated and measurable goal (Sasak *et al.*, 2015). Performance can be measured through inputs, outputs and outcomes (Vasquez, 2013; Sasak *et al.*, 2015), setting up strategic and operational objectives, in cascade, typically of efficiency, effectiveness, quality, economy or productivity;



assessing their degree of compliance through established performance indicators and targets (Vasquez, 2013).

Performance measurement promotes transparency and innovation, is an incentive to productivity and debureaucratization, 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 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.

Hence, successful implementation of performance measurement systems with the involvement and participation of stakeholders, including employees, can have positive effects (Pečarič, 2016), increasing transparency in performance reporting, enabling performance measurement systems to become a tool for improvement and learning, by providing feedback, identifying problems, revealing improvement opportunities, helping to define the priority actions (Wouters & Wilderom, 2008, cite in Goh, 2012), and is an employees' extra motivating tool to accept targets as well as to achieve them (Goh, 2012).

Overall, PA practices have changed dramatically over the last few decades. Logic models are no longer valid in today's complex and changing world context. Public services have transformed into multidimensional and complex service systems, and so Virtanen & Vakkur (2015) stress the importance in understanding performance management within collaborative networks and in contexts where both public and private-sector players compete to the same final outcomes for citizens, so the ideas of integration and cooperation are gaining supporters (Pečarič, 2016).

It is required 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 to failure, flexibility and adaptability, and know how to use results for performance improvement (Goh, 2012).

Organizational intelligence is necessary to elevate organizational-knowledge management and decision-making processes standards (Virtanen & Vakkur, 2015).

There is an increasing research stream which support 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 organizational goal clarity or ambiguity, and the uncertainty associated with ambiguous goals may interfere with individual and organizational 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 performance measures and fails to establish the connections between different performance dimensions. Virtanen & Vakkur (2015) go even further by referring that 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 organizational culture and managerial discretion.

In conclusion, and reinforcing the initial idea of this point, several scholars pointed out that it is possible to achieve significant efficiency gains in the public sector, which can be achieved by increasing outputs for the same amount of public expenditure or by reducing inputs while maintaining the same level of outputs. The second alternative would allow the reduction of public spending. Efficiency improvements can be achieved in many different ways, however, a specific combination of short, medium and long-term measures is suggested to increase efficiency and thus effectiveness.

Both managers and researchers consider it important to distinguish high-quality (effective) and low-quality (ineffective) organizations and management, but a new element must be incorporated in performance monitoring and evaluation, which are social

mechanisms. So as stated by Virtanen & Vakkur (2015), the main challenge is to find reliable monitoring and evaluation indicators, aggregating data from outputs to outcomes and long-term impacts.

### **II.3. Debureaucratization, administrative simplification, e-government**

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

A bureaucratic organizational structure is now defined as a high degree of centralization, formalization 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, coordination and division of labour, and pave the way for complexity and interconnected policies (Virtanen & Vakkuri, 2015).

Scholars' opinion about bureaucracy is divided: some stated that strong centralized bureaucracies with high levels of hierarchy are likely to increase organizational rigidity and to distort the flow of information within organizations, so efforts to ensure accountability may result in greater red tape and rule proliferation. While other scholars have suggested that organizational hierarchies in general have a long history of efficiency and effectiveness, and so bureaucracy and hierarchy may shape positive organizational outcomes (Stazyk & Goerdel, 2011). Therefore, can PA operate without rules or any form of structure or hierarch?

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 becomes 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 organization, and managing the tension between providing for the public good and protecting the 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 organizations' capacity to achieve established goals. In order to become more efficient, public organizations must incorporate internal and external marketing approaches, in which the needs and expectations of both its publics – internal (employees) and external (citizens), are at the centre of activity and prior to transformational (e-)government process (Rodrigues & Carlos, 2010), within the normative framework of structure, objectives, principles, and goals of bureaucratic model (Yeboah-Assiamah *et al.*, 2016).

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 reengineering efforts, is often just to automate existing processes through the use of ICT (Jurisch *et al.*, 2012). The process approach, which is mainly achieved by decreased costs through clear designation of process phases, allows for delivery of services with higher quality to a wider group of citizens (Sasak *et al.*, 2015).

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), centralized hierarchical administrative structures with direct control over the activities of public organizations remains, like working methods and procedures, being the law the most important source of power and protection (Araújo, 2001; Bilhim, 2013; Pečarič, 2016).

Kickert (2011) holds that management reforms have to take place in the legal frame, in the form of laws, regulations and provisions. Formalism and legalism are main reasons for the rigidity, relative inefficiency, bad service delivery and lack of client orientation of southern European bureaucracies. Morais Sarmiento & Reis (2011) identify three key dimensions of the regulatory environment: red tape (bureaucratic procedures), bureaucratic costs and bureaucratic delays.

Robertson & Seneviratne (1995), and Jurisch *et al.* (2013), draw also 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 organizations 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 Sarmiento & Reis, 2011), and whose work effort could be guided to more productive activities, being these burdensome bureaucratic demands a waste to society (Sotiris, 2009). It is therefore imperious to produce better quality regulation (Morais Sarmiento & 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 generalization of micro-corruption and informal economy (Sotiris, 2009), burdening companies' production costs and withdrawing resources from investment (Morais Sarmiento & 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-formalization 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 EU Agenda. Administrative simplification programs, to make legal obligations of organizations and citizens easier and less costly, without having any negative impact on the quality of goods and services, are also a process of continuous improvement (Kickert, 2011; Jurisch *et al.*, 2012, 2013).

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) emphasizes the importance of using methodologies, such as the Standard Cost Model (SCM), an important tool for the reducing administrative burden, which allows to assess the real costs of the legal framework, expressing the total cost of red tape (substantive costs compliance with legal rules and administrative costs or administrative burden). But, in addition to private sector administrative costs, this model should also consider public sector costs, which are created by information processing, inspections, law enforcement oversight, monitoring, use of ICT systems, training and need to meet any requirements imposed by law.

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 Sarmiento & 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 standardization, 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 Sarmiento & 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 dematerialization. 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 organizations (Fernandes & Barbosa, 2016). According to Di Viggiano (2011), the transition to digital administration is not only characterized 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 on ICT, plays an important role in today's economy. E-government is closely linked to the modernization 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), more or less complex, from United Nations, to OECD or World Bank, passing through many others of scholars (Duquenoy *et al.*, 2005), but the term e-government is predominantly associated with the concept of service-type applications (Ahn & Bretschneider, 2011),



like fill in a tax return or declare social security wages. So e-government implies providing information and services electronically (Zheng & Schachter, 2016).

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 from 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).

ICT can help reforming modern bureaucratic organizations as it opens space to a more collaborative style of management with external agencies, citizens and also within workplaces (Jain, 2004). Regulation and technology involve a process of innovation which requires, from the outset, the reorganization of PA through the use of ICT, web and process dematerialization. Innovation is required to ensure productivity, and is a key factor to organizational performance (Yeboah-Assiamah *et al.*, 2016).

New technologies bring important changes for civil servants' daily routine work (Buffat, 2015). ICT are used in order to facilitate and support the organizational functions, helping improving efficiency, quality (Kim, 2014), and effectiveness, defined in the legal-normative framework of rules (Jurisch *et al.*, 2012; Bilhim, 2013; Pečarič, 2016), designed to standardize 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 did not vanish, once the use of Internet depends on citizens' perception of the complexity of the subject matter, as a result, administrative relationship remains multichannel (Ballauco *et al.*, 2015; Buffat, 2015). But, ICT enable citizens to have easier access to governmental information, programs 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), and reducing uncertainty and ambiguity in service delivery, through curbing officials' arbitrary behaviours (Kim, 2014), since computer applications provide automated assessment of cases, limiting civil servants intervention and consequently their discretionary power (Wihlborg *et al.*, 2016).



And so, discretionary power's 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).

On the other hand, new technologies do not promote decentralization (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 (Buffat, 2015; Davies, 2015), because public services are now a mere click away on the smart phone or tablet (Ballauco *et al.*, 2015; Van Campenhout *et al.*, 2016; 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):

- The 'once only' data registration, citizens and organizations do not need do provide the same information twice or more to different agencies, information is shared and reused;
- 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 organizational transformation, like hierarchical structure, division of labour and rules rigidity (the Weberian bureaucracy), or other deep-rooted organizational 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 organizational model, where back-office 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). A deeply change in the relations between PA agents and citizens is being operated (Wihlborg *et al.*, 2016), replacing the traditional face-to-face human interaction mode by a virtual one, where the new web-based technologies have a central role (Buffat, 2015), and automated decision-making process can raise people's trust levels (Wihlborg *et al.*, 2016).

But the current back-offices are still partially manual or mixed, being a heavy limitation for each form of technological and functional innovation (Di Viggiano, 2011). So, Reengineering 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). Notwithstanding, governments effectiveness, along with a technological approach, under certain legal, cultural and economic conditions, may contribute to prevent corruption (Kim, 2014), once ICT increases transparency and accountability (Torres, 2004; Jurisch *et al.*, 2013; Cordella & Tempini, 2015).

Therefore, ICT and, in particular, e-government, is expected to contribute to a more effective and efficient administration, based on simplification and reorganization of administrative processes (cutting red tape), citizens-oriented and at a lower both operating and context costs; through process dematerialization, 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).

But, to improve both, services and citizens' satisfaction level, and because e-government is no exception, its quality should be assessed the same way traditional services are (Sá *et al.*, 2014). In that way, 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 maximize its benefits.

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).

Nevertheless, knowledge can democratically elevate governmental actions through people's cooperation (Pečarič, 2016). To enhance citizens' participation in the decision-making process, expressing their needs and opinions on government programs and services (Kim, 2014), allowing consultation and dialogue (Zheng & Schachter, 2016), and bringing more openness, transparency, and accountability; governments need to promote two-way digital communication (Kim, 2014), encouraging the development of e-participation (electronic participation) applications (Ahn & Bretschneider, 2011), which were boosted by the fast development of ICT, carrying out opportunities to rise citizens participation through developed appealing interactive websites (Zheng & Schachter, 2016).

But, in spite of any efforts to increase effectiveness and quality of services to meet the needs of a larger number of citizens (Jain, 2004; Rocha & Araújo, 2006; Rodrigues & Carlos, 2010; Kim, 2014; Cordella & Tempini, 2015; Fernandes & Barbosa, 2016), PA with a high degree of formalization and a rigid and hierarchical internal structure, show resistance to the implementation of management process based on social participation (Sasak *et al.*, 2015).

Therefore, public services tend to transform into 'digital agencies', developing websites and offering new electronic services, allowing digitization of administrative processes and interactions, and changing the relation between agencies and citizens (Buffat, 2015). As it was said before, e-government can help increase transparency, accountability and participation through open government data (United Nations, 2016), but the implementation of electronic public services and citizen's needs must be aligned (Sá *et al.*, 2014).

At the same time, the progressive growth in the use of electronic documents open space to dematerialization processes, and to progressive replacement of physical paper processes (Armenia *et al.*, 2008), through disruptive processes of "destruction of business models", whose impact of digital revolution and consequently of dematerialization is unknown (Kreutzer & Land 2017).

The concept of dematerialization is quite comprehensive. Literature associate it with ICT role, business process automation and redesigning (reengineering), optimization and efficient management of information circuits, shift from matter to information, reduction of material consumptions and archiving costs, paperless processes, sustainable development, greening the economy and environmental value, process transparency, communication improvement, productivity increase, deadline reduction, inefficiencies elimination, competitiveness, governance, errors reduction; costs, quality, service and speed KPI improvements.

More than a process of scanning and managing digital documents, dematerialization aggregates the concepts of electronic document management and workflow management (Ávila *et al.*, 2015). In the perspective of PA, we see it as an automatic, or at least, semi-automatic process of data processing, where human intervention is reduced or even null. Process automation should require implementation of a business process management (van der Aalst *et al.*, 2016); supported on efficient, integrated, simple, flexible *Process-based Information Systems* able to deliver adequate solutions on time; and on teamwork and people empowerment and participation (Pereira & Sá, 2016); where technological infrastructures uphold information systems (Pereira & Sá, 2017).

Accordingly, governments also need to decentralize power to the actual people who were engaged in providing services and who were therefore in the best position to determine improvements (Araújo, 2001), and to identify constraints (Goldratt, 1990), because they are, certainly, the principal and direct contact with citizens and organizations, and may know well their needs and expectations, since they have a double role – as experts, as well as common citizens (Pečarič, 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):

1. Reform of legal framework management to improve the structure of the administrative system (use of a better regulation);

2. Organisational reengineering;
3. Use of ICT tools;
4. Quality of information provided on administrative requirements and service delivery level;
5. Coordination of multiple requirements resulting from PA (creation of synergies between administrative requirements).

Effective collaborative governance depends on a multi-complex social dynamics particularly supported on debate, trust building, and leadership (Kossmann *et al.*, 2016). So, although we have modern information technology, individuals have not had greater opportunities to influence the functioning of government through public participation, as it happened in ancient Greece, mother of all democracies, and so true representative bureaucracy has not been achieved yet (Pečarič, 2016).

According to Yeboah-Assiamah *et al.* (2016, p 390) “*public officials must serve citizens not customers, seek the public interest, value citizenship and public service above entrepreneurship, think strategically and act democratically, recognized that accountability is not simple, serve rather steer, value people and not just productivity*”.

#### **II.4. 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).

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 organizations must be aware of cultural influence (Teng & Yazdanifard, 2015). Madureira & Rodrigues (2006), also emphasize the need to adapt to the ‘new world order’, stressing the importance of behaviour change through an organizational learning process in the context of successful State administrative reform.

So, organizations 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).

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 stabilize policy (Munck af Rosenschöld *et al.*, 2014), or the disability to enact change is called inertia, which can occur at the individual, organizational or institutional and societal level (Stål, 2015). So the concept of inertia is directly related to non-decision-making process (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 organization (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 organizational change efforts are crucial to explain their reactions (Bringselius, 2014).

But, no change process is effective if it is not evaluated (Blasi, 2002; Vasquez, 2013). Performance management (Campbell, 2015), with its performance indicators, involving clear and challenging goals definition, setting achievable performance targets, coupled with a formal reward system (Araújo, 2001; Torres, 2004; Madureira & Ferraz, 2010; Vasquez, 2013), in line with NPM doctrine (Hood, 1991; Torres, 2004; Rocha & Araújo 2006; Madureira & Ferraz, 2010), gives support to strategic decision-making (Goh, 2012; Virtanen & Vakkuri, 2015) to improve organizational performance (Boyne, 2003; Mouzas, 2006; Ozcan, 2008), and may provide extra motivation and positive impact on employees’ behaviours, consequently reducing their resistance to change (Campbell, 2015).

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).

Change process facilitating factors (but, in their absence or less correct application, can be seen as inhibitors) may be: first, the need for manager leader to confirm the need for change and to communicate it persuasively, establishing a plan and setting objectives, creating internal support for change and reducing resistance through the participative process, securing the support and commitment of top management and ensuring external support, providing adequate resources to support the change process, incorporating changes in daily routines, and finally, pursuing a more comprehensive change to generate organizational transformation (Fernandez & Rainey, 2006; Sminia & Van Nistelrooij, 2006; Lewin 1951 in Bilhim 2013). So, the role of top management is crucial to achieve any change process (Tobias, 2015; Bringselius, 2014; Jones & Van de Ven, 2016).

As a result of the long-term character of deep-rooted administrative structures and practices, Madureira (2014) emphasizes the importance of the role of managers as active agents of change, and the need for intervention in organizational culture aiming essentially a change in the behaviour of officials and managers. Jones & Van de Ven (2016) advocate that, particularly in changes that are in progress for long periods of time, supportive leadership (especially at later stages of a change initiative) and organization fairness (mainly during the early stages of change process), play an important role on change resistance. Therefore, changes must be just and fair to commit employees with the organization.

Resistance to change is usually associated with a behaviour or attitude, and is commonly viewed as a barrier to change (Bareil, 2013; Bringselius, 2014), ignoring it lead to negative outcomes, like employee loss of commitment to the organization and declining organizational effectiveness (Jones & Van de Ven, 2016). The process of change implementation requires greater attention in planning and managing organizational 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).

Kurt Lewin's model of unfreeze, change and refreeze is often stated to as the origin of the planned change approach (Lundy & Morin, 2013), and was followed by many other

models (Mariana & Violeta, 2011), like Kotter's (1996) eight-step change model. Despite some limitations, many of these methodologies to implement changes still prevail today (Lundy & Morin, 2013).

Nevertheless, the success of an organizational change process succeeds to change in people's behaviour. It is not the led who must change first, but the leader. It is important for the leader to recognize the necessity of change, make a commitment to change, and then help others to change (Tobias, 2015).

According to Bilhim (2013), the difficulties of change process remain. They are not so closely linked to the management paradigm but more to the legal paradigm – it is only possible to do what is in the law. As a result, norms, regulations and formal rules can be in itself a source of institutional inertia, due, in part, to a taken-for-granted character that law undertakes (Banchoff, 2002) to the extent it sets compulsory course of action.

Several scholars, such as van den Brink & Meijerink (2006) and Schreyögg *et al.* (2011), advocate that path dependence – which emphasizes influence ability of past events in current and future actions – is, as well, a cause for institutional inertia; e.g. it is useful to explain stability within a policy domain, and hence the bet on the continuity. There is blunt literature, as Núñez *et al.* (2016), advocating that institutional inertia, from the point of view of lack of institutional reforms, is due to political institutions.

Bilhim (2013) also highlights practices, processes and procedures culturally instituted as a source of resistance to change. Deeper organizational culture - norms, values and beliefs - bound routines, processes, practices and management systems - more superficial cultural aspects. Organizations 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: nature of the activities, organizations' operating environment, sense of urgency of change, management style, organizational structure, quality of organization's information system, etc (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). And, as such, it is necessary that this is no longer a blocking point to administrative simplification. The authors also argue that 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.

In public organizations where cutting red tape is difficult to achieve, encouraging cultures that reinforce positive behaviours, with greater external orientation and greater value on flexibility, that promote suitable responsiveness to bureaucracy, can mitigate negative aspects of complex rules and procedures. Through their essay, Pandey *et al.* (2007) demonstrated that a culture of development, is not only directly related to organizational effectiveness, but also reduces the impact of bureaucracy. They equally point out that administrative reforms that focus on cultural change to deal with demanding bureaucratic causes can be effective.

But, implementation of most ICT projects in public organizations (Buffat, 2015; Fernandes & Barbosa, 2016; Yeboah-Assiamah *et al.*, 2016), due to widespread use of new technologies (Torres, 2004), 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 organizational 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).

So, this seems to be the moment to introduce *the Theory of Constraints* (TOC). Developed by Goldratt, is recognized as a tool for improving efficiency and effectiveness and consequent increase in organizational 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 organization should be evaluated by its impact on the overall objectives of the organization. In order to be able to act on the improvement of any section of a system, it is necessary to define previously the objectives of whole

system, and the indicators that will allow to evaluate the impact of the decisions of that section or subsystem, on overall goals - strategy (Goldratt, 1990).

The constraints of a system are all those which limit that system to achieve superior performance against its goals. According to Fox (2012) and Şimşit *et al.* (2014), Goldratt argues that any organization 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 prioritize 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 emphasizes another equivalent sequence of generic process, but expressed in the terminology of continuous improvement process, based on 3 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 to 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 organization to organization (Bringselius, 2014), like employees' response to managers attitudes and organizational 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).

Like a glass of water that we look at it and can see it from different perspectives, or half full or half empty, Bareil (2013) looks for resistance to change from the same point of view. First as a resource; modern paradigm - resistance to change is understood as a legitimate resource, an ambivalence or concern, neither significantly negative nor significantly positive, that gives feedback of discomfort about the change initiative; and, then as an enemy of change; traditional paradigm – where resistance to change is seen as a severe opposition against organizational change.

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

### III. Methodology

In today's world we are faced with massive data, which turns scientific research methodologies outdated, however we cannot succeed without methods (Anderson, 2008). As advocated by Thomas (2011), which suggests a typology to assist the construction and analysis of structure and method of case studies. According to van den Berg & Struwig, (2017) rigorous, structured research design, such as Consensual Qualitative Research method (CQR), can add value to qualitative research, though it cannot be applied to our investigation because we have a single researcher.

Flyvbjerg (2006) advocates 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 (Tellis, 1997; 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 (Tsang, 2013), we evaluated the implementation degree of Simplex within the scope of Portuguese Social Security System contributory schemes, side effects (strengths and weaknesses of the debureaucratization 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.

#### III.1. Research approach

To meet the proposed objectives, an exploratory research method was applied (Manerikar & Manerikar, 2014; Babbie, 2015). For that, we carried out an empirical investigation (Simon, 2003; Birkinshaw *et al.*, 2011) using qualitative approach (Baxter & Jack, 2008), through personal semi-structured interviews (Myers & Newman 2007) and focus group (Dawson, 2007) to evaluate the impact of Simplex, as qualitative research is an in-depth study of social and cultural behaviors (Nyame-Asiamah & Patel, 2009; van den Berg &

Struwig, 2017). We believe that through the triangulation of qualitative methods it is possible to enhance data richness (Lambert & Loisel, 2008).

It should be stressed that the nature of the study does not recommend a quantitative approach, for several reasons: because knowledge of the real impacts of these measures and their indicators it is still incipient, since it has a pilot study nature (Manerikar & Manerikar, 2014), with exploratory elements (Birkinshaw *et al.*, 2011). In addition, because it would be inadvisable to proceed with an extensive questionnaire survey, that would take the risk of premature, and perhaps, counterproductive, given the sensitivity of the subject in question (assessment of institutional measures effectiveness) without an adequate phase of "defrosting" (Lewin sense).

### **III.2. 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 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 the one 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 an exploratory research (Bardin, 1977; Birkinshaw *et al.*, 2011; 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).

The literature review, which accompanied the development of all the research work, support the analysis of the possible methodologies to be implemented, and the definition of KPI in the impact analysis proposal; which is currently expected to address the reduction of worked hours, reduction of response time (average deadlines for processes' completion), reduction of legal costs, reduction of the number of complaints, hierarchical and legal appeals, cost reduction per process, reduction of front-office visits number, telephone contacts and emails sent.

Based on the analysis of the results, and in the literature review, we proceeded to the conclusions of the study (Tellis, 1997; Yin, 2009), and elaborated an impact assessment model proposal to be presented to ISS, IP's Board of Directors, with the objective of contributing to the general improvement of ISS, IP's performance, and to the increasing of motivation's levels of the officials and citizens' satisfaction degree.

Thus, we believe that on an empirical basis and the neutrality provided by a systematized approach, we might help transforming an assumption of effectiveness into administrative reform, through an empirically supported conclusion (Birkinshaw *et al.*, 2011).

### **III.3. Population and sample selection**

We started to define our target population, electing 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).

Back office (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 front office (FO) officials (customer service). For the groups discussion (Appendix 1) a purposive sampling was used and key civil servants were identified.

And, for the individual interviews (Appendix 1) 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.

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.

#### **III.4. 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 top manager, only one or two questions were adapted in each group (Appendix 2). The interview was divided into three parts:

- The first part, composed by seven questions, was about general issues of Simplex program. It was intended to assess the degree of familiarity and knowledge with the program 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 top manager) 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 standardized 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 authorization 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 (Appendix 3), with the objectives of the research, and the guarantee of personal data confidentiality, was read aloud and signed by both parties.

### **III.5. 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 (Allen, & Seaman, 2007; 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).

### **III.6. 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.

These interviews took place between mid-May and mid-June 2017 in accountants' offices. From our point of view, the possibility to interview a Social Security top manager, 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.

### III.7. 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 & Loisel, 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 6 and 8 participants.

The two discussion groups took place in two sessions on different dates, June 13 and 14 to the back-office, June 23 and July 10 to the front-office. Back-office group was composed by 7 elements, and the front-office by 6 (Appendix 1), representing in a whole more than 7 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 organizational and functional tenure, offering a greater heterogeneity of experiences and points of view (Shwetha *et al.*, 2015).

## IV. Main Findings of the Research

### IV.1. 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 (Nassaji, 2015; Keller, 2017). Being an inductive approach (Noble & Smith, 2014; 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 (Mayer, 2015) 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; Bengtsson, 2016).

To this process is given the name of coding (Glaser & Strauss, 2006). Which is a key process, and represents the first step in the conceptualization of the data (Seers, 2012), once it serves to organize 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 (Nassaji, 2015; Percy *et al.*, 2015; Vaismoradi *et al.*, 2016), 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 gather information and grouped it into codes, categories, themes or larger dimensions (Smith & Firth, 2011; Noble & Smith, 2014; Graneheim *et al.*, 2017), through the technique of categories analysis (Bardin, 1977).

## IV.2. Qualitative content analysis

According with literature there is no single approach to analyse qualitative data (Bardin, 1977; Elo & Kyngäs, 2008; Ngulube, 2015). 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; Bengtsson, 2016; 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; Vaismoradi *et al.*, 2016).

For such, we created a coding dictionary (Stuckey, 2015), which helps to build a system to organize 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; Mayer, 2015) and transparency (Noble & Smith, 2014; Keller, 2017), hence, trustworthiness is core in qualitative content analysis (Elo *et al.*, 2014; Bengtsson, 2016; Zhang & Wildemuth, 2016; Graneheim *et al.*, 2017).

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

### IV.3. Results analysis

In this section we will revisit the objectives of the research through a summary of the most important results, which will be escorted by the theoretical foundations gathered in the literature review (Tellis, 1997; Yin, 2009).

Considering the scope of the content analysis, and for the sake of parsimony, in order not to lose the line of thought, we have chosen to place in the appendix the detailed data analysis (Appendix 5), as well as the code dictionary (Appendix 6) and the frequency table (Appendix 7) that support the analysis and the results obtained.

Given the features of the information collected, it is not our intention to present the results of the focus groups in an individualized 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: organizational change; the imperative of institutional efficiency and effectiveness; debureaucratization, 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 organizations (Torres, 2004; Mouzas, 2006; 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)<sup>20</sup> 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)<sup>21</sup>. So, according to Blasi (2002) and Vasquez (2013), no change process is effective if it is not evaluated.

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<sup>20</sup> E = External Respondents; I = Internal Respondents  
N = Total of Respondents; F = Frequency of Occurrences  
<sup>21</sup> Accountant number (An) = Respondents

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)<sup>22</sup>.

The participants of the FO group and the TM associated the Simplex practices with the theories of New Public Management'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*

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<sup>22</sup> BO = Back office group; FO = Front office group; TM = Top manager

*issue has nothing to do with the 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 debureaucratization process, namely through dematerialization 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 organizations 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 reengineering. 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 organizational performance being required to ensure productivity. One interviewee from the FO group, interestingly, associates reengineering 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 the 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, 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 administrative burden.

One of the negative issues related with legislation, identified by interviewees, relates with 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 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) refers 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 debureaucratization, which is directly linked with automation and process dematerialization. Therefore, accountants consider that Simplex has contributed to the debureaucratization of Social Security (E-N13, E-F23), identifying many positive aspects of this process, as we can see in the literature. *"The bureaucratization 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 dematerialization still require a strong evolution in order to comply with the purpose of debureaucratization (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 dematerialization in its various aspects..."* (TM).

But deadlines and cost reduction is 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 automation of processes, which may jeopardize 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 recognize 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 (Ballauco *et al.*, 2015; 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).

To meet these expectations, Social Security has at the disposal of citizens, and also of accountants, a wide range of access channels (I-N3, I-F14), once, as stated by the TM, *"we cannot forget that interactions with Social Security have not decreased, perhaps they are always growing, there are new rights that have been implemented recently, and several changes, and what is certain is that human resources have declined abruptly"*.

While BO group (I-F3) considers that the organization 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 organization 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 channels of communication available to users - telephone, email, web portal, front office; 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 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 standardization 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 standardization 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 standardization 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 front office 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 recognize that it is necessary to work to improve the objectivity of information transmitted outwardly and to standardize 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, determinate 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 that 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 emphasize 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 recognize 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).

And 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 favorable, 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 debureaucratization 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.



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 organizational 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, reason why we presumed its inexistence.

Despite not knowing a structured organizational change model (Kotter, 1995; Torres, 2004; Kuipers *et al.*, 2014; Malone, 2016, Fernandez & Rainey, 2006), nor have been appointed a project sponsor (Kotter, 1995; Kloppenborg *et al.*, 2014), also called "Simplex ambassador" as suggested by an interviewee (A17), to lead the process of organizational 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 (Banchoff, 2002; Brink & Meijerink, 2006; Mariana & Violeta, 2011; Schreyögg *et al.*, 2011; Bilhim, 2013; Meier & Schuppan, 2013; Núñez *et al.*, 2016), respondents associate behaviors 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 organizational 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 organization 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 realized 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 organizational 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 organizational 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; Zheng & Schachter, 2016).

Accountants advocated more power of claim 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 refers 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 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 foster 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 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).

However, 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), organizations 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 organizational structure of Social Security, the TM highlights the need to adapt the organizational structure and assignments of Social Security, and the entire PA to the new reality, also to the new way of serving citizens and organizations, 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 organizational 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.

*The Theory of Constraints* (TOC), developed by Goldratt, is recognized as a tool for improving efficiency and effectiveness and consequent increase in organizational performance. Each action carried out by any part of Social Security should be evaluated by its impact on the overall objectives of the organization. In order to be able to act on the improvement of any section of a system, it is necessary to define previously the objectives of whole system, and the indicators that will allow to evaluate the impact of the decisions of that section or subsystem, on overall goals-strategy (Goldratt, 1990). Any organization or process has at least a weak link, or constraint, and thus to improve the system, it is necessary to improve the weakest link. This theoretical view is therefore a matrix for the process and a continuous improvement tool.

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 program was well accepted, although recognizing that it is not possible to meet the expectations of all the people. *"Simplex is good, speed 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 favor... 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 well succeeded 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 Brink & Meijerink (2006) and Schreyögg *et al.* (2011), refer to as path dependence, is related to the organization of information, and data computerization, 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 organization 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 a 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).



## V. 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 administrative simplification process, under the context of State administrative reform, evaluating the effectiveness degree of debureaucratization 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 organizational change, it is intended to make a balance of the implementation of Simplex project, evaluating the achieved effectiveness of Social Security debureaucratization 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 debureaucratization process effectiveness, and any constraints that may motivate the review of administrative procedures or legislation.
- Propose an evaluation model of the implemented measures effectiveness, raising the service level through regulatory and administrative simplification.

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 (Simon, 2003; Birkinshaw *et al.*, 2011) using qualitative approach (Baxter & Jack, 2008), through personal semi-structured interviews (Myers & Newman 2007) and focus group (Dawson, 2007) to evaluate the impact of Simplex.



## V.1. 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 decrease, 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 360° 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.

But a common sense assessment is not enough. For that, it is necessary to set goals of efficiency, efficacy and quality, through a suitable number of KPI that allow the comparability of the results (Ramalho *et al.*, 2003), and monitoring the results. Identify constraints and blockages (Goldratt, 1990), and implement corrective measures to reduce the risks of Simplex. Simplex must be a tool of continuous improvement.

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. Dematerialization should be compensated with a good dose of interpersonal relationship.

This research allows us to realize that there is no sharing of good practices within PA, which could represent enormous gains in efficiency, through cost reduction.

Simplex is also believing 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.

## V.2. Proposal for an impact assessment model

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, is crucial to establish measurable objectives, associating a set of comparable KPI (Ramalho *et al.*, 2003) for each Simplex measure, which enables assess the impact of the measures on the different stakeholders, whether internal or external.

Monitoring the results is part of the process to identify constraints and blockages (Goldratt, 1990). *The Theory of Constraints* (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.

At the level of the legal framework, *the Standard Cost Model* (SCM) is a tool that allows to assess the real costs of the legal framework, expressing the total cost of red tape (substantive costs compliance with legal rules and administrative costs or administrative burden), that could be used to reduce administrative burden (Sotiris, 2009). The model must be adapted to also consider public sector costs, which are created by information processing, inspections, law enforcement oversight, monitoring, use of ICT systems, training and need to meet any requirements imposed by law. 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.

This proposal for an impact assessment model comprises the participation of stakeholders, including employees (Pečarič, 2016), improving transparency and accountability, being a tool for improvement and learning, by providing feedback, identifying problems, revealing improvement opportunities, helping to define the priority actions, and is an employees' extra motivating tool to accept targets as well as to achieve them (Goh, 2012).

This theoretical model is a matrix for a process of continuous improvement of Simplex, in an incremental change logic (Goldratt, 1990; Kickert, 2011; Jurisch *et al.*, 2012, 2013).

### V.3. Limitations of the Research

The exploratory nature of this investigation and the subjectivity of qualitative research methodology (Keller, A. 2017; Elo *et al.*, 2014) are concerns we cannot neglect. We tried to move away from some preconceived ideas that could be formed at the level of our subconscious and thus could always try, though not intentionally, to influence the course of our study.

Due to Social Security overall country representativeness and due to restrictions associated with time and other resources consumption, we would say that hardly this research is representative of national reality of every District Centres and Central Services of ISS, IP, because their realities may change a bit, but we are sure that in many points they touch it.

Another limitation refers to the structure and dimension of the sample. The interviews were conducted almost entirely in four counties of Faro district. Although this approach allows for a deeper understanding of the subjects under investigation, it will be hardly possible to generalize to the whole country.

The findings in this paper suggest that the issue of Simplex effectiveness, its levers and Blockages, and the triangulation between legislation, technology and procedures, is quite complex, and involves many more factors, through a dynamic of reciprocal impacts.

The current stage of research on this matter does not provide adequate clarity into the likely outcomes that would be expected. Based on the research conclusions and limitations, future research efforts may be further conducted to gain a better understanding of this theme (Jain A. 2004).

#### **V.4. 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 versed 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 individualized research, given the wealth of information each code has provided to us.

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## Appendix 1: Participants lists

### Focus group 1 (back office)

Participant	Post <sup>1</sup>	number of years of service <sup>2</sup>	Seniority in functions <sup>2</sup>	Gender <sup>3</sup>
1.1	A	> 10 years and ≤ 20 years	> 10 years and ≤ 20 years	F
1.2	L	> 10 years and ≤ 20 years	< 5 years	F
1.3	A	> 10 years and ≤ 20 years	> 10 years and ≤ 20 years	F
1.4	A	> 10 years and ≤ 20 years	> 10 years and ≤ 20 years	F
1.5	G	> 10 years and ≤ 20 years	> 5 years and ≤ 10 years	M
1.6	L	> 10 years and ≤ 20 years	> 5 years and ≤ 10 years	F
1.7	G	> 10 years and ≤ 20 years	> 10 years and ≤ 20 years	F

### Focus group 2 (front-office)

Participant	Post <sup>1</sup>	number of years of service <sup>2</sup>	Seniority in functions <sup>2</sup>	Gender <sup>3</sup>
2.1	L	> 10 years and < 20 years	> 5 years and < 10 years	F
2.2	G	> 10 years and < 20 years	> 5 years and < 10 years	F
2.3	L	> 10 years and < 20 years	> 5 years and < 10 years	F
2.4	L	> 10 years and < 20 years	< 5 years	F
2.5	G	> 10 years and < 20 years	> 10 years and < 20 years	F
2.6	G	> 10 years and < 20 years	< 5 years	M



**Personal interviews (accountants)**

Participant	Post <sup>1</sup>	Seniority in functions <sup>2</sup>	Gender <sup>3</sup>	Date
1	CA	> 20 years	M	11/05/2017
2	C	> 20 years	F	16/05/2017
3	CA	> 20 years	M	17/05/2017
4	HRT	> 10 years and ≤ 20 years	F	17/05/2017
5	C	> 20 years	F	18/05/2017
6	CA	> 20 years	M	19/05/2017
7	CA	> 20 years	F	23/05/2017
8	CA	> 10 years and ≤ 20 years	M	24/05/2017
9	CA	> 20 years	F	26/05/2017
10	CA	> 10 years and ≤ 20 years	M	02/06/2017
11	CA	> 20 years	F	02/06/2017
12	C	> 20 years	F	05/07/2017
13	CA	> 10 years and ≤ 20 years	M	02/06/2017
14	CA	> 20 years	M	06/06/2017
15	CA	> 5 years and ≤ 10 years	F	07/06/2017
16	C	> 20 years	F	08/06/2017
17	CA	> 20 years	M	09/06/2017
18	CA	> 10 years and ≤ 20 years	M	12/06/2017
19	CA	> 20 years	M	13/06/2017
20	CA	> 20 years	F	14/06/2017

<sup>1</sup> A – administrative; C – clerk; CA – certified accountant; G – graduated; HRT – human resources technician; L – leader

<sup>2</sup> ≤ 5 years; > 5 years and ≤ 10 years; > 10 years and ≤ 20 years; > 20 years

<sup>3</sup> M – male; F – Female

## Appendix 2: Interviews guides

### Guião da entrevista pessoal

(Contabilistas certificados / Colaboradores de gabinetes de contabilidade)

(Top manager)

#### Acolhimento

Começo por agradecer a sua disponibilidade para participar nesta entrevista. Representa um forte contributo para a realização deste estudo de caso. O meu nome é António Tavares e eu serei o seu entrevistador.

#### Propósito da entrevista pessoal

Pretende-se fazer um balanço da implementação do projeto *Simplex* no âmbito do sistema previdencial de Segurança Social, avaliando o grau de eficácia do processo de desburocratização, através da identificação de bloqueios e alavancas (pontos fortes e os pontos fracos), e eventuais constrangimentos que possam motivar a revisão de procedimentos administrativos ou da legislação.

Para tal colocarei um conjunto de questões com vista à recolha da sua opinião, experiência pessoal e pontos de vista sobre esta temática.

As respostas obtidas no âmbito desta entrevista destinam-se exclusivamente a fins académicos, e tudo aquilo que disser será confidencial.

#### Informação complementar

- A sessão terá aproximadamente 60 min.
- Não existem respostas certas ou erradas, todas as opiniões são importantes.
- A entrevista será gravada para assegurar a correta transcrição das respostas.

- Tudo o que disser será confidencial, e a sua identidade não será revelada a ninguém.

Tem alguma questão que gostaria de ver esclarecida antes de se iniciar a entrevista?

**A) Questões de carácter geral sobre o Programa *Simplex*.**

1. O que sabe genericamente sobre o *Simplex* na Administração Pública? E sobre as ações ou medidas relativas ao *Simplex*? (pretende-se aferir o grau de familiaridade e conhecimento do *Simplex*)
2. Até que ponto considera que o *Simplex* foi (ou é) um programa necessário? Porque motivos?
3. Quais considera terem sido os pontos fortes e fracos do *Simplex* na Administração Pública? (pretende-se inferir a avaliação genérica do valor do *Simplex*)
4. O que mudaria para melhor no *Simplex*, quer no que existe quer num outro *Simplex* que viesse a ser implementado? (identificam-se as oportunidades de melhoria)
5. Considera que as necessidades e expectativas dos cidadãos e das organizações têm sido tidas em conta aquando da formulação/implementação das medidas de simplificação administrativa?
6. Tem conhecimento da forma como tem sido avaliada a sua eficácia ou impacto? (afere-se o conhecimento sobre a avaliação do impacto)
7. Considera que os dois grandes eixos do *Simplex* foram atingidos? Justifique.
  - I - Melhorar a produção legislativa e assegurar a prévia avaliação dos custos administrativos de cada nova regulamentação.
  - II - Simplificação administrativa na vida dos cidadãos e das empresas, e dos serviços públicos.

**B) Vamos falar especificamente da Segurança Social.**

8. O que dizer sobre as expectativas dos cidadãos relativamente ao nível de serviço que a Segurança Social presta aos cidadãos e às organizações? Porque motivo(s)?

9. Que mudança(s), se alguma, deve a Segurança Social promover? Aos níveis da estrutura organizacional, das competências que lhe são atribuídas, da sua cultura, da formação dos quadros/trabalhadores, da legislação que regula os processos / atividades junto do cidadão. Em que medida o *Simplex* veio dar resposta a essas mudanças?
10. Considera haver espaço de manobra para aliviar o *fardo administrativo* às organizações e aos cidadãos? Em que medida e em que áreas prioritárias é possível, ou deve ser promovida, a redução desse fardo?
11. O que alteraria no conteúdo da legislação para facilitar mais ainda a consecução do ideal de eficácia e eficiência da Segurança Social?
12. Do ponto de vista interno (dos serviços e dos funcionários públicos) considera que as iniciativas *Simplex* contribuíram para a simplificação das tarefas administrativas (ao nível dos processos, dos procedimentos e da redução de atos administrativos) e consequentemente da carga burocrática? Em que medida?
13. Conhece como tem sido avaliada a eficácia ou impacto do quadro legislativo na Segurança Social? Na reputação institucional e prestígio da Segurança Social (piorou vs melhorou)? No combate à fraude e evasão contributiva e prestacional (piorou vs melhorou)? Na capacidade institucional de ação junto do legislador (piorou vs melhorou)?
14. Tem conhecimento até que ponto o impacto das medidas do *Simplex* na Segurança Social foi avaliado (quer a nível externo – para os cidadãos e para as organizações, quer a nível interno – para a Segurança Social e para os seus colaboradores)? Com que KPIs (indicadores)? E como é que isso se articula com a avaliação do desempenho?
15. Já alguma vez propôs, no âmbito do *Simplex*, alguma medida de simplificação administrativa? Em caso afirmativo recebeu retorno (feedback)? A proposta foi considerada?  
(*not applicable to the top manager*)
16. Considerando a Segurança Social, em que medida o *Simplex* veio introduzir melhorias quanto aos seguintes aspetos? Responda ao questionário abaixo de acordo com a seguinte escala:  
1 - Piorou; 2 - não houve alteração, 3 - melhorou; 4 - melhorou muito

{questionário}

Comente os aspetos que na sua opinião são mais relevantes (máx. 2 ou 3 pontos).

17. Gostaria de acrescentar mais alguma informação ou comentário sobre a eficácia do *Simplex* na Segurança Social?

## **Encerramento**

Agradeço a sua participação, a qual foi extremamente valiosa. Caso venha a ter alguma dúvida ou questão relacionada com o tratamento da informação recolhida nesta entrevista por favor não hesite em me contactar.

===== \*\*\*\*\* =====

## **Guião do *focus group***

(Colaboradores ISS, IP – front office / back office)

### **Acolhimento**

Começo por agradecer a vossa disponibilidade para participarem nesta entrevista. Representa um forte contributo para a realização deste estudo de caso. O meu nome é António Tavares e eu serei o moderador deste *focus group*.

### **Propósito do grupo de discussão**

Pretende-se fazer um balanço da implementação do projeto *Simplex* no âmbito do sistema previdencial de Segurança Social, avaliando o grau de eficácia do processo de desburocratização, através da identificação de bloqueios e alavancas (pontos fortes e os pontos fracos), e eventuais

constrangimentos que possam motivar a revisão de procedimentos administrativos ou da legislação.

Para tal colocarei um conjunto de questões com vista à recolha da vossa opinião, experiência pessoal e pontos de vista sobre esta temática.

As respostas obtidas no âmbito desta entrevista destinam-se exclusivamente a fins académicos, e tudo aquilo que disserem será confidencial.

### **Informação complementar**

- A sessão terá aproximadamente 2h00 min.
- Não existem respostas certas ou erradas.
- Todas as opiniões são importantes, pelo que se incentiva à participação ativa de todos na discussão, contudo só deve falar uma pessoa de cada vez, e devem ser evitadas conversas cruzadas.
- Devem ser respeitadas as opiniões e comentários prestados pelos outros entrevistados.
- A entrevista será gravada para assegurar a correta transcrição das respostas.
- Tudo o que disserem será confidencial, e a vossa identidade não será revelada a ninguém.
- Devem manter sob total reserva tudo o que aqui for discutido.

Têm alguma questão que gostariam de ver esclarecida antes de se iniciar a sessão?

### **A) Questões de carácter geral sobre o Programa *Simplex*.**

1. O que sabem genericamente sobre o *Simplex* na Administração Pública? E sobre as ações ou medidas relativas ao *Simplex*? (pretende-se aferir o grau de familiaridade e conhecimento do *Simplex*)
2. Até que ponto consideram que o *Simplex* foi (ou é) um programa necessário? Porque motivos?
3. Quais consideram terem sido os pontos fortes e fracos do *Simplex* na Administração Pública? (pretende-se inferir a avaliação genérica do valor do *Simplex*)

4. O que mudariam para melhor no *Simplex*, quer no que existe quer num outro *Simplex* que viesse a ser implementado? (identificam-se as oportunidades de melhoria)
5. Considera que as necessidades e expectativas dos cidadãos e das organizações têm sido tidas em conta aquando da formulação/implementação das medidas de simplificação administrativa?
6. Têm conhecimento da forma como tem sido avaliada a sua eficácia ou impacto? (afere-se o conhecimento sobre a avaliação do impacto)
7. Consideram que os dois grandes eixos do *Simplex* foram atingidos? Justifiquem.
  - I - Melhorar a produção legislativa e assegurar a prévia avaliação dos custos administrativos de cada nova regulamentação.
  - II - Simplificação administrativa na vida dos cidadãos e das empresas (e dos serviços públicos).

## **B) Vamos falar especificamente da Segurança Social.**

8. O que dizer sobre as expectativas dos cidadãos relativamente ao nível de serviço da Segurança Social? Porque motivo(s)?
9. Que mudança(s), se alguma, deve a Segurança Social promover? Aos níveis da estrutura organizacional, das competências que lhe são atribuídas, da sua cultura, da formação dos quadros/trabalhadores, da legislação que regula os processos / atividades junto do cidadão. Em que medida o *Simplex* veio dar resposta a essas mudanças?
10. Consideram haver espaço de manobra para aliviar o *fardo administrativo* às organizações e aos cidadãos? Em que medida e em que áreas prioritárias é possível, ou deve ser promovida, a redução desse fardo?
11. O que alterariam no conteúdo da legislação para facilitar mais ainda a consecução do ideal de eficácia e eficiência da Segurança Social?
12. Do ponto de vista interno (dos serviços e dos funcionários públicos) consideram que as iniciativas *Simplex* contribuíram para a simplificação das tarefas administrativas (ao nível dos processos, dos procedimentos e da redução de atos administrativos) e conseqüentemente da carga burocrática? Em que medida?

13. Conhecem como tem sido avaliada a eficácia ou impacto do quadro legislativo na Segurança Social? Na reputação institucional e prestígio da Segurança Social (piorou vs melhorou)? No combate à fraude e evasão contributiva e prestacional (piorou vs melhorou)? Na capacidade institucional de ação junto do legislador (piorou vs melhorou)?
14. Têm conhecimento até que ponto o impacto das medidas do *Simplex* na Segurança Social foi avaliado? Com que KPIs (indicadores)? E como é que isso se articula com a avaliação do desempenho?
15. Já alguma vez propuseram, no âmbito do *Simplex*, alguma medida de simplificação administrativa? Em caso afirmativo receberam retorno (feedback)? A(s) proposta(s) foi/foram considerada(s)?
16. Considerando a Segurança Social, em que medida o Simplex veio introduzir melhorias quanto aos seguintes aspetos? Respondam ao questionário abaixo de acordo com a seguinte escala:  
1 - Piorou; 2 - não houve alteração, 3 - melhorou; 4 - melhorou muito
- {questionário}
- Comentem os aspetos que na vossa opinião são mais relevantes (máx. 2 ou 3 pontos).
17. Definam, do vosso ponto de vista, um modelo de avaliação da eficácia das medidas implementadas.
18. Gostariam de acrescentar mais alguma informação ou comentário sobre a eficácia do *Simplex* na Segurança Social?

### **Encerramento**

Agradeço a vossa participação, a qual foi extremamente valiosa. Caso venham a ter alguma dúvida ou questão relacionada com o tratamento da informação recolhida nesta sessão por favor não hesitem em me contactar. Agradeço-vos que mantenham sob reserva tudo o que aqui foi discutido.



## Appendix 3: Consent form

### “Eficácia do Simplex: O caso da Segurança Social”

Estudo no âmbito de Mestrado em Gestão do ISCTE

António Alberto Nifrário de Pinho Tavares

O problema de investigação que motiva o presente estudo reflete a preocupação em compreender até que ponto a avaliação da eficácia ou impacto das medidas de modernização administrativa têm sido conduzidas e consideradas aquando da sua formulação.

Definiram-se os seguintes objetivos de investigação:

- No contexto da mudança organizacional, pretende-se fazer um balanço da implementação do projeto *Simplex*, avaliando o grau de eficácia do processo de desburocratização da Segurança Social (no Sistema Previdencial) através das medidas *Simplex* implementadas, seja por via legislativa seja por iniciativas de simplificação administrativa.
- Identificar bloqueios e alavancas à eficácia do processo de desburocratização.
- Propor modelo de avaliação da eficácia das medidas implementadas, elevando o nível de serviço através da simplificação normativa e administrativa.

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#### DECLARAÇÃO DE CONSENTIMENTO E CONFIDENCIALIDADE

Eu, (nome) \_\_\_\_\_ declaro que conheço os objetivos do estudo “**Eficácia do Simplex: O caso da Segurança Social**” e aceito colaborar com o investigador António Alberto Nifrário de Pinho Tavares. Sei também que os meus dados pessoais não serão divulgados nem utilizados para outro fim e não serão nunca divulgadas ou tornadas públicas quaisquer opiniões identificadas.

*(This paragraph applies only to the focus groups participants)*

Mais declaro que comprometo-me a não revelar a identidade de nenhum participante deste *focus group*, bem como a garantir inteira e total confidencialidade sobre todos e quaisquer comentários ou opiniões proferidas neste grupo de discussão.

Data \_\_\_\_/\_\_\_\_/\_\_\_\_

Assinaturas

\_\_\_\_\_  
(O entrevistador)

\_\_\_\_\_  
(o entrevistado)

## Appendix 4: Questionnaire

	Accountants																				$\bar{X}$	Officials			$\bar{X}$
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		BO	FO	TM	
a) Relação com o cidadão (nível de satisfação)	3	3	4	4	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	3	<b>3,20</b>	3	3	3	<b>3,00</b>
b) Prestígio da Segurança Social junto dos cidadãos (influência, importância)	3	2	3	4	--	3	3	3	3	3	3	3	3	3	3	4	3	3	3	2	<b>3,00</b>	3	3	3	<b>3,00</b>
c) Reputação institucional (renome, fama)	3	2	3	4	2	2	--	2	3	3	4	2	2	3	3	3	3	3	2	<b>2,74</b>	3	3	3	<b>3,00</b>	
d) Níveis de confiança dos cidadãos	3	3	2	4	3	2	3	2	3	2	3	3	2	3	4	4	2	3	2	<b>2,75</b>	2,5	3	2	<b>2,75</b>	
e) Relação com outros organismos da Administração Pública	3	3	2	4	3	3	2	4	3	2	3	3	3	--	3	3	2	2	3	<b>2,79</b>	3	3	4	<b>3,00</b>	
f) Articulação interna entre os serviços da Segurança Social	3	3	2	--	2	3	3	3	--	3	4	3	4	3	3	2	2	3	2	<b>2,78</b>	3	3	3	<b>3,00</b>	
g) Cultura organizacional	3	--	3	2	2	4	3	4	3	3	3	2	3	3	2	3	3	2	2	<b>2,74</b>	2,5	3	2	<b>2,75</b>	
h) Simplificação administrativa	3	4	4	3	3	3	3	3	4	3	4	4	4	3	4	3	3	4	3	<b>3,40</b>	3	3	4	<b>3,00</b>	
i) Simplificação legislativa	2	4	2	2	3	2	2	2	3	2	3	3	2	3	3	3	3	2	2	<b>2,55</b>	2,5	2	3	<b>2,25</b>	
j) Inovação	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	<b>3,75</b>	3	3	4	<b>3,00</b>	
k) Reengenharia de processos	3	3	3	3	3	3	3	3	4	3	2	3	4	3	3	3	4	4	3	<b>3,10</b>	3	2	3	<b>2,50</b>	
l) Desmaterialização de processos	4	3	4	3	3	4	4	4	4	3	4	3	4	3	4	3	4	4	3	<b>3,50</b>	3	3	4	<b>3,00</b>	
m) Automatização dos processos / redução das tarefas manuais	4	3	3	3	3	3	3	3	4	3	4	4	4	3	4	4	4	4	2	<b>3,45</b>	3	3	3	<b>3,00</b>	
n) Implementação de iniciativas de <i>e-government</i>	4	3	3	3	3	3	3	3	4	3	3	4	3	3	2	4	3	3	3	<b>3,15</b>	3	3	3	<b>3,00</b>	
o) Acesso à informação	4	3	3	4	4	4	3	3	4	4	3	4	4	3	4	4	3	4	4	<b>3,55</b>	3	4	3	<b>3,50</b>	
p) Utilização das plataformas eletrónicas / digitais	4	4	--	3	3	4	4	3	4	4	4	4	4	3	4	4	4	4	4	<b>3,79</b>	3	4	3	<b>3,50</b>	
q) Comunicação externa (portal da Seg. Social e SSD, emails, atendimento presencial e contact centre)	3	2	3	3	3	4	3	3	4	3	4	4	4	4	4	4	3	3	4	<b>3,30</b>	3	4	3	<b>3,50</b>	
r) Comunicação interna	3	3	3	2	2	2		2	3	3	3	3	3	3	3	3	3	2	2	<b>2,58</b>	3	2,5	2	<b>2,75</b>	
s) Redução dos tempos de resposta	3	3	3	3	3	2	3	3	3	2	4	3	3	3	4	4	4	4	3	<b>3,10</b>	3	3	4	<b>3,00</b>	
t) Redução do custo por processo	3	3	4	3	4	3	3	3	3	2	4	2	3	2	3	3	4	3	1	<b>2,95</b>	3	3	3	<b>3,00</b>	
u) Redução dos erros processuais	3	3	3	3	3	3	3	2	3	3	4	3	4	3	4	3	3	4	3	<b>3,10</b>	3,5	3	3	<b>3,25</b>	
v) Redução das reclamações / recursos hierárquicos com provimento	3	3	2	3	3	--	3	--	3	3	3	3	4	2	3	3	3	4	3	<b>2,94</b>	1,5	--	2	<b>1,75</b>	
w) Facilidade de execução das tarefas	4	3	3	4	2	3	3	3	3	3	4	3	4	3	4	4	3	4	3	<b>3,35</b>	3	3	3	<b>3,00</b>	
x) Produtividade global dos serviços	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	3	3	<b>3,20</b>	3	3	3	<b>3,00</b>	
y) Cumprimento dos objetivos	3	3	3	3	--	3	3	3	3	3	3	3	3	3	4	4	3	--	3	<b>3,06</b>	2,5	3	3	<b>2,75</b>	
z) Eficácia e eficiência dos serviços (performance)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	2	<b>3,00</b>	3	3	3	<b>3,00</b>	
aa) Redução da burocracia (e seus custos) e melhoria dos serviços da Seg. Social	3	3	3	3	3	3	3	4	3	3	4	4	4	4	4	3	4	4	3	<b>3,35</b>	3	3	4	<b>3,00</b>	
bb) Combate à fraude e evasão contributiva e prestacional	3	3	4	3	4	3	3	1	3	3	3	3	4	3	3	4	2	4	2	<b>3,05</b>	4	2,5	2	<b>3,25</b>	
cc) Resposta pronta e eficaz às necessidades dos cidadãos e das organizações	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	2	<b>2,80</b>	3	3	3	<b>3,00</b>	
dd) Gestão participativa	3	3	3	4	2	3	--	3	3	3	3	2	3	3	2	3	4	--	2	<b>2,83</b>	2	2	2	<b>2,00</b>	

1 - *Piorou*; 2 - *não houve alteração*, 3 - *melhorou*; 4 - *melhorou muito*; -- *n.s. / n.r.*

## Appendix 5: Detailed data analysis

### External perspective - Accountants

#### Evaluate the Simplex (T)<sup>23</sup>

The real evaluation of the effectiveness of Simplex measures was the motto for this research, being our concern to know what evaluation has been produced, and to have access to official reports. This is relevant research because none of the 20 interviewees, with a total of 44 occurrences, knows how the effectiveness or impact of Simplex measures have been officially assessed via e.g. an **Evaluation Report or KPI (C)** as mentioned e.g. by respondent (A17)<sup>24</sup>, *"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...?"*

The most listened phrase is: *"I have no knowledge of reports on this evaluation"* (A7). Accountants frequently admit that they are not very curious to look for this information and justify their disinterest also with lack of time: *"I have never looked for, and never crossed myself (with this information)... sometimes I realize one opinion or another, not a study or an official evaluation"* (A4).

The information collected about Simplex program is based on common sense, **Praxis - Knowledge made from Practice (C)**. Often perceived by daily routines, and use of Simplex tools: *"...from the impact that Simplex measures have on our work and by the functioning of the services, whether it is better, whether it is faster or not, if it takes more time. Our knowledge comes from our experience and our daily work, our contact with Social Security"* (A13).

It is, therefore, an empirical based knowledge gained through practice, linked to the use of ICT and the Internet. This knowledge does not cover concrete measures of the program, as referred by interviewee (A6); *"I am not sure exactly what the measures were"*, but allowed greater speed, easier task execution, and access to more information; *"I know the*

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<sup>23</sup> T = Theme; C = Category; S = Subcategory

<sup>24</sup> Accountant number (An) = Respondents

*impact within my organization, and I know that there has been a great improvement and we are able, in terms of computerization, in terms of organization, to improve things and procedures" (A3).*

For the majority of respondents (N16, F25)<sup>25</sup> the evaluation is positive, because it facilitated the relationship with the PA, making resolution of the cases faster. However, occasionally, accountants do not associate these improvements with Simplex measures, as pointed out by respondent (A17): *"Maybe because we are faced with improvements, we do not know if they are service improvements, or if it was properly scheduled under Simplex"*. This lack of prior knowledge of the measures that are implemented has a direct impact on accountants' daily work, requiring a new learning process and adaptation to the new conditions; *"Something that can happen to us, we are caught by surprise"* (A16). We will return to this topic later when we talk about participative management.

Simultaneously, four respondents reported that despite of the positive impact of Simplex measures, Simplex also brought in some less positive aspects, frequently associated with the provision of information in duplicate; *"has been increasingly simplified... taking away the part of the issue of the duplication"* of information (A10); or more demanding deadlines that now need to be met; *"there are certain situations where there are more demands because the work has more deadlines to comply with, and as it has also become easier... there is more information to provide"* (A12).

There is a natural tendency for accountants to make a **Comparative Analysis (C)** between Social Security and other public agencies, primarily Tax Office (N10, F19), since they are the main public agencies with which they work most. In this battle, Social Security tends to lose. However, that gap has been narrowing; *"Social Security was relatively late in relation to Tax Office, which are usually the two entities with whom we work more and we tend to compare, and we see that there is an attempt to evolve these processes. I think it has margin"* (A8).

The reasons may be of a different nature: Tax office has started earlier the process of administrative simplification with Simplex (N3, F3); *"Social Security still has a lot to do*

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<sup>25</sup> N = Total of Respondents; F = Frequency of Occurrences

*in Simplex, it was the one that started later" (A14); political issues, partially, may explain this delay (N3, F5); "Social Security, the president is a political post, and I have the impression... my reading is that, it is a person who is there, often does not have the complete notion of services to be able to demand" (A6), "Tax Office has a greater capacity for execution. Now if you tell me: no, this is Social Security policy, perfect!" (A17).*

### **Simplex Infrastructure (T)**

For 16 respondents (F22), new **Information Technologies (C)**, computers and Internet, are seen as the backbone of administrative simplification; *"computers that are one of the pillars" (A2); and the great driver of the debureaucratization process of PA, carried out by Simplex. It is clear that "Simplex is only possible with the new technologies, there was no system to implement Simplex before this boom of the last 15 years, there was no chance" (A19).*

The availability of new tools in public service portals is seen as the major driver of debureaucratization process, namely through the dematerialisation of processes, as referred by participant (A8): *"many of the obligations are complied online"*. However, one respondent alerts to limitations that can be imposed by computer systems, saying that *"Informatics is made very much from software houses perspective" (A1), and can block practical aspects.*

**Administrative Simplification (C)** measures of Simplex have brought an overall improvement in PA service delivery, and particularly in Social Security, with direct impact on organizations and people's lives (N16, F19), because it helps *"making life easier for citizens and companies" (A2), being a "set of measures in several areas that would allow a much greater connection between people, organizations and institutions" (A4).*

Four respondents refer to PA, equally, as a Simplex' target, taking advantage directly from improvements of implemented measures, as reported e.g. by interviewees (A1 and A3): *"Simplex had the merit through small measures that are not of great impact, or even widely spread, that have been simplifying the life of three parts"*, citizens, organizations

and PA, and *"in relation to the State because it greatly improves the productivity of civil servants"*.

Simplex is seen as a driver of administrative simplification, allowed bringing people together, facilitating the relationship and the contact with PA and, consequently, generating more confidence in people. It also contributed to a paradigm change, from handwork and hours spent in public offices queues, to the ICT age, saving time and money.

Withal, there is still a path to travel (N6, F8), *"in the specific case of Social Security at the moment I think there is still a lot of things, namely... it is confusing... it is already better, but even then we still have some difficulty in combining these things"* (A6).

Process reengineering is highlighted only by two participants as a possibility to boost administrative simplification, *"It is very simple to do the line of the processes themselves, and when we do the mapping process, where we give deadlines there, we involve people, we involve tasks, we achieve goals, things become very simple"* (A17). Equally, innovation is also a term little used by users (N2), not associating innovation with Simplex.

Globally, according with the opinion of 12 accountants (F19) administrative simplification of citizens' lives and businesses - **Axis II (S)**, has been achieved, though *"more through new technologies, but I think the procedures have been positive"* (A8). Three interviewed held that administrative simplification need to improve because *"administrative procedures... have not yet reached a sufficient degree of maturity"* (A5). Simultaneously, four respondents argue that, despite of *"administrative simplification... this simplification means more deadlines, more speed, more tasks on our part. Always associated with the Internet, there is a lot of things that are done on the internet today that were not done"* (A7).

**Legislative Simplification (C)** is also a concern to accountants (N14, F23), *"legislation... has a huge weight, and this is urgent to review"* (A4), because legislation is still seen as a blockage to the process of reducing the red tape, as referred by respondent (A3): *"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".*

Unlike the process of administrative simplification, six respondents pointed out that the process of legislative simplification has not reached yet the desired level, *"The legislation I think has not produced... I think that perhaps the other components have obtained better results... they have been more the engine of simplification than the legislation itself. Legislation, perhaps, is more a blockage"* (A6). For these, the path to travel is longer for **Axis I (S)**. Different opinion have four respondents, which consider that **Axis I (S)** was achieved, as stated e.g. by (A18): *"with regard to improving lawmaking, I believe so, in the sense that... we have the information more easily"*.

The quality of the legislation that is produced is often questioned, being a strong blockage of the relationship between the private sector and the State, as well as courts' decisions (N2), because *"they also wanted to simplify at the legislative level and they did not simplify anything. This is unpalatable, and more, it is of such things that then are made to go on forever, to who writes about it and to who tries to apply it, and the courts..."* (A1).

Fourteen participants (F35) identify a set of main **Features (S)** of Portuguese legislation that prevent simplification such as: confused, bureaucratic, complex, doubtful, ambiguous, poor quality, very remissive, length and poorly written; showing lack of clearness, objectivity, stability, standardization; and not being easy, simple, transparent and understandable.

The increasing of associated costs is another concern equally expressed by 2 participants: *"to produce legislation with lower costs, less bureaucratic... I mentioned the example of... which is contradictory, and I can give you even more examples"* (A3).

While two participants reported that they have no opinion or do not notice difference, others six (F8) consider that there has been a positive evolution in legislation, as stated by participant (A17), *"we have had better legislation, because it has to be adapted to new technologies"*.

Excessive **Law-making (S)**, linked with lack of stability of the rules is noted by 13 respondents (F40) as one of the negative aspects, *"there is a legislative production that is*

*something from the otherworld. And we sometimes even wonder: But would it be necessary so much?" (A1); which also influences private investment planning, "legislation must be seen in the medium and long term because who is on this side, entrepreneurs, must have a concrete basis for a future decision-making process. And they cannot take a decision today based on legislation that is currently in force, and in the next year is no longer the same, and that changes substantially procedures, costs and so on" (A18).*

These features of legislation, identified by accountants, are then reflected in differences in **Interpretation (S)**, (N14, F36), *"nobody knows how to interpret that. If people cannot read what is there, it is because it is misspelled. Who reads on one side reads it in a way, who reads it on the other reads it differently, and then for each law that comes into force has to come out a circulated craft to explain what is it... and maybe it still says something else" (A11); and law **Enforcement (S)**, (N13, F29), *"when a law comes into force they do not ask if that is feasible, they publish, they do and then there is a huge difficulty in enforcing, and then they come 'round' certain things to make it achievable in practical terms and computer-wise" (A11).**

Although greater legislative simplification is required, bureaucracy is still needed. *"Legislation has to be demanding because it is important that there are rules that protect us daily, but actually it can be simpler, demanding what is obviously necessary, but without going into details that are difficult to interpret, and costly to implement, from a financial point of view, or from an administrative one" (A18).*

It is necessary to bring legislation closer to reality and practice, because *"today, organizations do not get too attached to this" (A8).* Daily practices, i.e. the uses and customs, often make rule without being provided by law. In order to improve **the Process of Legislative Production (S)**, 12 interviewees (F23) call for a legislative process more participative and closer to practical reality, involving civil society and public institutions, generating capacity of action with the legislator, *"people who are on the ground know better how things should in practice work better, they should have more... But I think they do not have any power, but they should have, because those who work with things know how it would work better, but I do not see..." (A15).*



According to five respondents (F8), we must realize if the law is truly effective - **Law Effectiveness (S)**, as stated by respondent (A20) *"legislation has some gaps, and the effectiveness of such enforcement sometimes is not as straightforward as it should be"*. A reflection exercise could bring advantages to perceive whether the law is effective, because *"Simplex should be the first to clear up the home of the State itself"* (A11).

### **Purposes for Simplex (T)**

The interviewees identify a set of objectives; effectiveness, efficiency and quality objectives, that must be fulfilled by Simplex.

### **Effectiveness Goals (C)**

In the opinion of 13 respondents (F23) Simplex has contributed to the **Debureaucratization (S)** of PA, by simplifying processes because procedures are now made easier, through a *"set of rules that were established at the time to simplify several bureaucratic processes in the PA"* (A10), concur to reduce the requirement of documents, eliminating paper (N4), reducing costs (N3) and accelerating processes (N4, F6), driven by ICT (N2), *"the bureaucratization that we had with all the necessary documentation, which is now done on a platform"* (A18).

Bureaucracy reduction *"simplified the relationship with PA"* (A16), allowing greater easiness to accomplish the obligations because *"we have resumed this orientation, which is to continue to simplify administrative acts"* (A17).

Accountants (N5, F6) warned to bureaucracy load that is still too high, because *"Portuguese State had an attitude of distrust towards the citizens. They demand us a thousand and one documents... because I think they distrust everything, then people get these documents... and from that moment... there is no more control, the person has to worry only to get the documentation, but then in practice when implementing the project can even do something completely different, so we are here creating means of control that causes huge costs. Then in practice it does not work because it does not regulate, it does not control"* (A3).

However, according with three accountants, red tape is still necessary, and must exist to maintain clear rules and well-defined procedures of protection and market regulation.

*"For defense of PA, cannot believe that everything on the other side is with the pure of the intentions, and must create defenses, so the bureaucratic system has to continue to exist, some. That, I perfectly understand. We cannot be utopian and say that they are all honest people. It can be very beautiful, but in practice it can degenerate. The system has to create defenses, and this creates bureaucracy"* (A19). Private and PA relationships must, therefore, be guided by principles of defense of the public issue (*res publica*), being the negotiation process cautioned by principles of formality and ethics. Therefore, the need for some bureaucracy can bound the reduction of red tape.

**Process Dematerialization (S)** (N8, F12) presents itself as a paradigm change in the relationship with PA, because *"instead of sending physical documents, have to go to the services to make this delivery, when the services of the State through Simplex open to dematerialization in the sense of accepting any document by digital means"* (A3), and an advantage of Simplex, *"dematerialization, which is one of the features associated with Simplex, has helped us immensely"* (A3).

The replacement of paper by digital support allows the reduction of manual work, improving data quality, *"services' workload decreases greatly, because they would have to insert them all by hand and now they no longer have to do it. It is also simpler to check the statements"* (A15). Accountants value the use of electronic tools because of their easiness of use, *"processes dematerialization is very important to us, we work on it on a daily basis, and we feel it is very good"* (A13).

The concept of dematerialization is presented in two dimensions, as mentioned by respondent (A13), *"a set of declarative obligations that previously had to be done in person or on paper, which... are now made via Internet or by email"*. Process automation by the use of electronic platforms, and documents scanning associated with the use of email and to processes not fully dematerialized.

It should be noted that the use of e-mail, often referred by respondents, associated with the concept of dematerialization, is nothing more than document scanning, which does not entail significant efficiency gains and productivity increase. *"The process without scanning is better. We fill in and it is done, but there is always some need for attached documents"* (A14). So, email appears more as a very important communication tool.

Three participants referred to **Automation (S)** as a positive issue, highlighting *“the reduction of manual tasks”* (A3). But the pressure on the cost side imposes the need to move further towards process automation (N4, F7), *“it requires more processes automation to release resources, at this moment I do not believe that there is room for hiring people”* (A8). It is also important to invest more in crossing and data sharing, not only to reduce providing information in duplicate to PA, *“more processes automation and more data crossing between public entities was required, and less scanning by accounting offices”* (A5), but also to improve State’s control efficiency.

Some processes that could be automated are still not, being a blockage to the development of tasks, *“in Social Security, everything that is processes we have to wait for a manual treatment...”* (A9). This is a process that is still far behind, *“It is a complication, it is a lot of pressure, although it appears automatically there, people (civil servants) are very few”* (A9).

Interviewees (N6, F7) express concern about **Financial Strictness (S)** of public resources, not only in financial terms, as well as in material and human ones: *“if they changed it a little, they made a better management of resources and money”* (A9). Good management of the public issue is necessary because, *“...then we cannot understand where this money is spent, or how it is spent”* (18). The effective collection and the accuracy in benefits allocation will be subject to a more detailed analysis in the subcategory Equity.

Along with financial accuracy, **Tax Load (S)** is also one of the concerns expressed by accountants (N6, F6). *“The image we have today is that we have a very high tax burden in terms of Social Security, and in my opinion we have, but then we cannot understand where this money is spent or how it is spent”* (A18). Administrative costs reduction, as one of Simplex strategic goals, should contribute to tax load decrease.

### **Efficiency Goals (C)**

Respondents (N10, F16) consider that Simplex generally *“decreases response time”* (A18). Nowadays there is greater celerity in processes handling and in information access. There was a reduction of **Deadlines (S)**, and information exchange became faster.

Simplex "...deals with the process more quickly, and above all it is done on time, which facilitates all parts. From this point of view we can say that it is much better" (A13).

However, there are still significant delays in Social Security (N12, F15). "They are much faster, but we have to go there and pinch. If we get there and wake the situation up, two days later the thing has triggered and it is starting, but we have to wake it up, it is asleep. Before, not even that happened, there was a lot more inertia, things took time. They were not always treated properly" (A19).

One of the interviewees associates this delay, in a very specific case, with a possible managerial decision: "Debts should be automatically communicated when they enter outside the normal period. We can say, from a social point of view, even if we believed that this happens, until 3 months the debt is not executed. I think it is a facilitating agent. On the other hand, there is no services' effectiveness" (A17).

Since this speed and reduction of response time was achieved, largely, due to ICT, it is important to evaluate the degree of integration of automatic processes because "when it depends on the human side things get complicated. It was always like this, but with the Simplex we got used to things faster..." (A9). Expectations are for the continued deadline reduction, "I have the idea that everything is now a bit faster. I think that at the pension level maybe 20 years from now we will almost ask for a pension as if it were the unemployment allowance, it goes... almost instantaneous" (A10).

Therefore, it will be necessary to observe the causes of this possible inertia, and to assess whether this deadline reduction is due to the greater administrative tasks simplification, greater process automation, easier interpretation and law enforcement or, possibly due to a greater human effort in performing manual tasks, given that, in the opinion of one interviewee, "all of this has had a substantial improvement, a lot, a lot, a lot... That is also because we are less dependent on people and more dependent on machines. That information ends up to arrive faster" (A18).

Three accountants state that Simplex has brought a **Cost (S)** reduction for the two parties, "...this simplification and this speed means a considerable cost reduction... for both sides" (A3). Yet, two interviewees pointed out as the great beneficiary of this cost reduction only the PA, "maybe the cost reduction for PA... only in this way" (A20). Mostly (N5,

F6), accountants do not recognize any cost reduction for themselves, rather, they say that there has been an exasperation of costs, *"because frequently to comply we have to spend a lot... such are the context costs"* (A1).

Nowadays **Human Resources (S)** are in the spotlight. There is a strong pressure on the costs side to reduce the number of officials in PA, *"it was also being created the idea that it was necessary to reduce staff, it was created an idea that we had an 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 good internal management of human resources, associated with the reduction of PA staffing, are concerns expressed by accountants. There is the idea that IT and process automation have reduced the need for workforce (N6, F9). New technologies *"came to take some jobs from Social Security"* (A10).

But, according with some respondents, there was a sharp reduction in staff numbers without taking into account the impact on service delivery (N4, F5). Because the increases generated by the technological way have not compensated the number of people that got out. *"And this, sometimes, makes it difficult... and may be also few employees, for certain areas or sectors"* (A15). It is therefore necessary to establish a service level that is intended, adequately sized to human recourses needs for this service delivery, or reinforcing the most deficit areas through technological solutions.

Process automation creates strong pressure on staff, enabling to release people, which should then be relocated in less automated or automatable areas, where people are lacking and remain a key-element (N7, F10). *"The people, some, were going to leave the place where they were, to be requalified, we would redesign, which is what is missing in PA, the general organization chart of all this. We could work better, and we do not"* (A17).

Simultaneously, as part of the work is accomplished outside Social Security, by accountants, this relocation may be easier, as reported by participant (A3): *"this now is an issue for you in organizational terms, but I think they can release more people in this area, because in terms of registration and these things, we could all help a lot with the work and the processed information that we send to Security Social"* (A3).

The areas that are identified by participants as priorities are inspection services, which continues to require a physical presence on the ground, and a new area that accountants identify as a supportive and consulting service. Because the other areas, if they are not automated, have a strong ability to become automated. *"Maybe requalify these resources also for this inspection process, which I believe are rather deficit" (A8) and, "liberate people to help us and to interpret this legislation, this law, this conflict that there is usually, that we have some difficulty in obtaining answers and solutions" (A3).*

On the other hand, the reduction of PA staffing through reforms, *"renewing your staff, you still have some people from my time there, they are going to reform all" (A1)*, may not be the best decision, as it does not allow the renewal of PA staffing, which is extremely important, to bring into the institution new people with new ideas, to generate dynamism and change, adapted to the new reality, *"We seen people dealing with technology in an absolutely painful way, even beyond in Citizen's Shop those people of old age have difficulty adapting" (A1).*

For all of this, it is urgent to evaluate, quantitative and qualitatively, the staff of the State, and to understand how much the State can collect or lose revenue by increasing or reducing the number of civil servants, always guaranteeing a fair service delivery for citizens, through an adequate number of employees. And, value all the resources that PA has, especially in Social Security, because this is their best asset, the people. Motivate, train, requalify, should be part of a strategic plan for people's management. The paradigm shift imposed by Simplex opens doors to this reality. Valuing people is, at least, as important as simplifying processes. *"And this kind of things, the State itself should reinforce, because if the State invigorate... it is like with companies, if my staff work satisfied with me, I give a prize to my employees who help me in everything, it makes sense!" (A20).*

### **Quality Goals (C)**

The quality of the information exchanged - **Information Accuracy and Error Tolerance (S)**, is now much more valued by accountants, *"I am responsible for the information that I submit, if there was also a responsibility on me from Social Security by saying that I am submitting wrong information, as now with the remuneration statements, there would be more care" (A8).* This results in a set of advantages not only for those

who provide the information, but also for those who later process and make available that same information, because *"improve both, on our part, on the part of the taxpayer, and on your part, because we do a task and this task is done all at once, it will help your services"* (A3).

To the participants (N14, F22), nowadays there is *"more accuracy"* (A1) in exchanged information and *"there is less error tolerance"* (A15). This improvement in accuracy and data quality is due, in part, to the use of information systems. *"We have an advantage that IT companies help us without knowing... they have to make the updates, and they help us in this way... they prepare the system and also give some tips"* (A9).

But, as referred by two respondents, improvements on data quality must be made, as *"information quality... are not updated as we would like or how it should be. We often have old situations that reappear and, supposedly, were already solved. I believe it has to do with the historic, with issues from the previous program"* (A4).

Three interviewees (F7) highlighted, by the negative, the need to present many **Complaints (S)** to resolve disputes with public services, *"to fight a little what is worse here in Social Security, which is in relation to all those complaints that we make"* (A3).

Notwithstanding, the improvement in data quality, which is largely due to process automation, as referred to in the previous subcategory, still generate a large volume of errors that result in complaints, which are then handled manually, *"The complaints we make, which I have already told you, are immense. Last year and this, at least in relation to certain types of taxes, the amount is much greater. The platform also allows us to do it directly there. But the time that we lose there? It is not only do it, we have to justify, attach documents..."* (A20).

Face-to-face contact, a topic that will be discussed later in the category relationship, is mentioned by a respondent as a possible way to clarify doubts and resolve disputes without recourse to litigation. *"I tried to make them see... they did not want to talk, that is okay! It was one of those situations where formerly we used to talk, and then each one kept his conviction and things worked out"* (A1). The same interviewee pointed out that currently, sometimes there is a need to appeal to the courts, *"they did not want to, and it is all in court, which is usual now..."* (A1).



Yet, two accountants praise the relationship with Social Security, not identifying situations of conflict: *"but we have always solved all the problems in a satisfactory way, without litigation, yes, over all these years, which is good, is positive"* (A14).

Due to budgetary constraints that are imposed on good management, resources are not inexhaustible, hence it would be important to supervise the volume of complaints, their typology and associated cost, both for the claimant and for public services, to evaluate the possibility to reduce its volume through measures that lead people to less complain. *"Even without a specific study, there are so many complaints, the website itself has so many complaints... so many studies that are done, so much that is done, should have"* (A20).

### **Requirement for Sustainability for Civil Service (T)**

The accomplishment of the great objectives of Simplex, being leveraged by ICT, has in its genesis three pillars, which are identified by the interviewees: relationship, communication and information.

#### **Relationship (C)**

Accountants highly value the relationship with Social Security (N8, F12). Nowadays they place greater trust in the institution because *"the new technologies and the Social Security portal have facilitated the relationship"* (A4), but this was not always the case, and its less positive past, usually associated with delays in processes reply, lack of information, service delivery, generated mistrust in people, and dragged some marks into the present. *"Social Security also does not has a very famous past, in Social Security where things were slow, processes stagnated, there were many blockages"* (A4).

There is a positive development. *"If we are already in the optimum, maybe not, we are making a path, but I think we feel a positive evolution here, even approaching a little, because these questions then approach, and the speed, and the access to the information ends up getting closer"* (A4). But, it is necessary *"a more participative organization"* (A5), to *"help the user, help him to comply with, and help him to understand how things work, and help him to deal with his tasks faster with minimum effort"* (A1), necessary to build long-lasting and worthwhile relationships.



**Celerity (S)** is one of the characteristics of modern societies in the computer age. Nowadays, there is a need for immediate satisfaction. It is required speed and simplicity in the treatment of processes, on answers, in communication, in the relations that are established. Transformations in society occur fast, and in Social Security is not different.

Respondents (N6, F12) reported a very positive evolution in the speed of process handling and on answers, in Social Security services' performance, and consequently an easier access to information and on getting documents. *"There are situations that were dragging on and are now extremely fast, i.e., information crossing, the way we solve and unblock situations"* (A4).

This speed is often associated with the simplicity of procedures imposed by *Simplex*, it has also made it possible to provide more information and of better quality, with less errors. *"The system is faster making life easier for us in sending and certifying a lot of stuff, certificates are online, a lot of things are online"* (A15).

New technologies brought with them a change of habits and a deep shift in the way of relationship with Social Security. The distance shortened and stopped being physical. The contact is no longer face-to-face and became at a distance. A new way of relationship with Social Security was born - the **Remote (S)** access (N10, F14). *"We used to go all the time to Social Security, we were always there every month, we were going to take care all matters, and this no longer exists"* (A2).

Physical distance is no longer a barrier to proximity. Proximity (N3) is now assessed by the ability to reply on time and by the quality of the information provided, and not by physical distance, because *"there is a greater proximity between public services and users. It is an approach a little bit at a distance"* (A13).

This new form of relationship has brought with it huge productivity gains, eliminating travel and time spent in service queues (N4), and consequently reducing cost. *"It is Simplex hereupon, we do not have to leave here, we do not have to waste time in queues"* (A9).

The proximity to the institution is no longer in the physical distance, but in the openness to dialogue and in information exchange. It is in the ability to answer the questions and to solve the challenges that are placed by stakeholders.

Remote contact and electronic media is bringing up the reality of **Virtual (S)** world, which is now taking its first steps. With the use of Internet (N9, F9), machines are gradually replacing people. And, when there still is a personal contact, being it by phone or face-to-face, that contact has been losing the human side, and interpersonal relationship is fading. Web portals, electronic desks, email, and largely the phone, are the basis of this paradigm shift, *"the new technologies allowed the user to have access to the relationship with the direct State"* (A14).

The personal and direct relationship has been replaced by a distance relationship that tends to become virtual. This new form of relationship shows as more impersonal in contact. *"The electronic desk that you do not know by whom you are being attended. Previously, you used to call and there was someone who would listen and try to solve your problem"* (A1). However, nine respondents recognize value in this new virtual contact, *"shall we say, about 95% at a distance, by Internet or email... in our case it is pretty good"* (A13).

Still, three accountants (F5) alert to some of the difficulties that may arise with this new paradigm, for instance impersonality in contact, which may jeopardize service delivery. *"And then at that (electronic) desk... where are those specialize people, the one at that counter?"* (A1).

This trend towards virtualization of services may jeopardize the access of people deprived of electronic means or who still value the face-to-face contact (N2), *"but I imagine someone who lives... somewhere further away... he or she may has this problem if he wants to have that personal contact. It may also be a problem for people who do not have access to new technologies"* (A8).

Despite the change in the way that citizens passed to relate with Social Security, and the availability of a set of access channels, participants (N9, F18) considered that the organization is more closed to the outside and became more impersonal - **Opening to Outside (S)**, because communication is now more difficult, like the contact and the access to people, which is also more problematic, as stated by respondent (A9) *"...it is much more impersonal, we cannot get to the person, and sometimes talking to people and explaining is different than sending an email... communication is still important, and it is one of the disadvantages of Simplex, the face-to-face contact was lost"*.

Different opinion is secured by eight respondents, who do not think that the organization is more impersonal and more closed. *"I do not notice much difficulty at the interpersonal level... But I have solved a lot of things in direct contact, I used direct contact very much, I have always used..."* (A7).

Professionals who already had as routine a distance relationship, supported by new technologies and on the use of web portals, do not feel so much the need of direct contact, and so do not recognize an increased difficulty in the relationship, while those who endured their relationship on face-to-face contact, today see the organization more closed and impersonal.

Habits weigh heavily on this question, *"perhaps in the next generations people will already be more used to computers"* (A15). But, the link with people continues to be crucial in this relationship (N2), *"the fact that there is a Simplex does not release each institution of having a face for us or for the ordinary citizen"* (A20).

Although, the relationship is increasingly established at a distance, **Vis-à-vis (S)** contact remains crucial, as reported by three interviewees: *"The State on the other side of the counter is very important in a lot of situations. You have to go there to ask, talk to the employee, to advise, I cannot give up this relationship"* (A14).

Face-to-face contact, probably the least used mean of contact, not only because, there are other alternative communication channels, equally effective, but also by the obstacles (N4, F6), that face-to-face channel presents today, continues to be central in the relationship with Social Security. *"When it is necessary to speak to someone personally, eyes to eyes, as it is said, it becomes a bit difficult there"* (A13).

This communication channel has advantages, both in obtaining information quickly and in solving more complex issues. However, the accountants consider that there was a disinvestment in face-to-face contact (N3, F3), as reported by respondent (A5) *"not everything we can solve through portals, websites and emails, because it still needs that face-to-face contact that has been practically lost"* (A5). Therefore, it is important to give value to the human element, *"people are very important in these things. It is such story, this is blind here, but if there is a human interlocutor on the other side, it works better"* (A14).

Therefore, front office continues to be core in **Citizen Orientation (S)**. The amenities of Citizen's Shop represents a major evolution in face-to-face service delivery. *"My foreign clients say that they have never seen anywhere in Europe a relationship as good as we have here in the Citizen's Shop, which is unthinkable"* (A14).

But, instead of being viewed as a relationship facilitator, front office is rather a barrier (N2), as expressed by respondent (A17). *"Social Security front office has become a bit critical, why? That structure you have created down there is seen as a huge barrier"* (A17). The queues and waiting time (N4, F5), associated to service delivery level in front office is also key for the participants. *"In terms of the affluence of people was also something a little bit tricky, sometimes in attendance... the waiting time..."* (A4), *"if they do not know they cannot be in front office, they do not have enough training, so if they do not know they should not be giving information. Or I know or I will see. There must be more training for employees"* (A9).

Service delivery could be raised through greater disclosure of **Appointment Service (S)**, which is still little known to accountants (N5), as reported by respondent (A20) *"I have to check this with them, I think we have never used it... I did not know"*. For those who have used the service the feedback is positive (N6), *"the appointment service, are all measures that improve our life, so we get a good image of the services"* (A6).

In the same line, we have the **Taxpayer Manager (S)**, which is a figure equally unknown to the majority of the accountants (N8). *"I received the email saying that the service was discontinued (taxpayer manager), but I thought that I also have never saw that, I have had this service, nor did I know of the existence of such figure"* (A17).

These two tools could contribute to what accountants call as **Direct Channel (S)**, a dedicated channel to the relationship with professionals, to deal with doubts and more complex issues (N7), which can be made available in different ways. *"I would liked that there was more communication with Social Security, I liked that there was a way or a mean to communicate even with Social Security, to have more proximity"* (A2), *"...to give us an answer more quickly"* (A13), *"...it is very important. We work very much as an intermediary"* (A11).

In this relationship, in spite of ICT's driving role, **The Human Element (S)** remains essential, guaranteeing a high power of discretion (N7, F11). *"...the people, although without any kind of obligation, perhaps due to this personal knowledge, given the years that have passed, end up helping us. More of the part of the informality, the goodwill of the people, which is very welcoming"* (A17). Civil servants also have the ability to influence the image of the institution through their behaviors and attitudes (N6, F13). Respondent (A11) stated that *"the other part is closed, or put on a pedestal that claims, which imposes, he is in charge, he is the one who knows, and often does not listen. Frequently the more insecure people are on the other side, the higher up they put"* (A11).

The human element, by its nature, is always an unpredictable variable. It is necessary to make it more predictable and consistent through appropriate training, knowledge, experience, motivation and culture.

According to the participants (N12, F17) it is necessary to invest more promptly in **Training (S)**, as a way to guarantee access to quality information, and to ensure a good response on time to citizens, and consequently greater openness to dialogue. *"Training and professional experience is important, provide more training to employees, the experience will eventually be acquired over time"* (A13). In addition to technical skills, behavioral training (soft skills) should be another bet to contribute to cultural change, which must escort Simplex, and raise Social Security service delivery. *"There should be, perhaps, a better preparation of people who are ahead, who give the face, to have a little more graceful behavior, friendlier to the population in general"* (A20).

Seven respondents (F22) highlighted the need for Social Security to open up more to the outside, by promoting trainings for target audiences that relate or will relate in the future with the institution. Whether be the accountants themselves, who are a stakeholder of high interest to the organization, *"we would like to have training in other areas, talk about other issues. I think this would help a lot to take away work from the services too. If we can have a better understanding of how to act on certain things, we will call less, we will contact less, we will also have less problems"* (A15). Or the entrepreneurs, *"We still have an entrepreneurial mass with a very low training... there should be training for entrepreneurs before they start any business. I have been saying this for a few years, especially since Simplex came in"* (A15). Or, even the young people, who have never had contact with Social Security, *"Activities with the citizen, I think maybe there... maybe*

*together with the schools because this is a cultural issue... address the society to the importance of Social Security... ” (A8).*

These initiatives may allow for an easier access to information for stakeholders who relate with Social Security on a daily basis, and for the society could help to promote a change of mindsets.

### **Communication (C)**

The communication is extremely important for accountants. There are several channels of communication available to users - telephone, email, web portal, front office. 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 (N12, F22), presents multiple **Challenges (S)** for Social Security. *“Sometimes emails are waiting, when we need to call there by telephone, we have a lot of difficulties, and I think that is where your services should improve in communication” (A3).*

One of these challenges is **Internal Alignment (S)**, referred by four participants (F10), not only within the Social Security, but also in the communication and relationship established with other PA bodies. *“It is difficult to communicate between you Social Security and the Executive Process Section, when it is something that should be immediate, and the user feels, feels that there is a barrier there and does not understand how that area, being inside, is apart. Sometimes that sounds like an excuse... I know that internally the Executive Process Section is a Social Security cousin, reports to Lisbon, and sometimes you internally have difficulty in communicating. A cousin is not a brother, and I assume that is the big problem” (A17).*

At the same time, it is necessary to improve **External Orientation (S)**, because respondents (N5, F8) reported that the organization does not communicate, does not inform. *“Social Security nowadays also has the role of warning, through the platforms, the automations... look, there is something missing ... or a certain installment is not paid” (A18).* However, there are also positive experiences (N2) in the field of external communication: *“I have already been contacted by the line saying that I had the file rejected, and I had to... I was very surprised by the positive, and I thought, ok... finally this of Social Security... is not only... when it is to speak we must speak well” (A4).*

The **Telephone Contact (S)** is the most immediate means of communication to clarify doubts. Accountants reported different experiences in the three telephone contact lines that Social Security provides. The nationwide phone contact center had a period in which it was difficult to establish contact, the information has poor quality (N11, F21), *"this support line, I think there is also a lot to review, because I do not think it is a solution either, it is not in fact"* (A4). Only two respondents reported having had positive experiences.

The opinion about the local phone is very positive. The quality of the information is good, but it is difficult to establish contact with the District Center, because access is only available one day per week (N11, F14). *"We do not do many telephone contacts. We would even like to do, because sometimes with a phone call we would solve a simple matter. We have those barriers"* (A17).

The nationwide dedicated phone line is a specific line, made available only temporarily, which had national coverage, but due to its characteristics and availability period was not very widespread (N3). However, given the good results attained (N5), could serve as a model for the nationwide phone contact center. *"I have used it, and yes, they gave me good answers. I felt more secure than with the other, I do not know if the call center is different... that was when I felt more secure"* (A15).

**Email (S)** is an alternative to telephone communication, and avoids travelling to the front office services. Despite not having an answer as immediate as by telephone, presents other advantages for the respondents, namely: convenience, costless, easiness, speediness. The email is mainly used to obtain written information, binding, denoting some distrust in the organization; or to send scanned processes that are not yet automated and consequently require manual processing (N14, F26).

Although accountants reveal that, individually, the weight of e-mails is smaller, compared to the total volume of their transactions with Social Security, which more and more are done through SSD, e-mail remains a widely used communication channel. We would risk saying that email is no more than a fax substitute, because *"the fax already stayed behind. I even made registrations for Social Security via fax... We had a time when we sent the same document to three different faxes because we did not know which one it would be"* (A17).



The heavy use of email reveals many cases dealt with manually, being a barrier to services efficiency. *"Scanning always delays processes. We are dependent on someone. To do the digitization you have to fill out a form, you will lose that time, it will be digitized, sent, and we have to wait for it until, in the other side, verification or supervision of this documentation be done"* (A18).

The **Electronic Platform - SSD (S)** is the most efficient communication channel, and therefore the most privileged by the interviewees (N8, F13), *"with time the aim will be for all services to be guided through SSD, and only use services in sporadic situations"* (A6). It allows process automation, limiting human intervention, thereby reducing discretion and deadlines. It is equally valued because it simplifies procedures, reduces bureaucracy, improves communication, facilitates access to information, and brings with it greater transparency, and ease of access 24/7. *"Some functionalities still need to be developed, but it is far better than it was... it is more transparent, it has more information and it is much more accessible, it makes work easier, the other platform was a lot more confusing, even the structure itself, the way is organized is much better"* (A7).

Participants stated that overall they are satisfied (N6) with the services provided in SSD, because it not only meets their current needs, but also represented a significant improvement in communication, as well as in the relationship with Social Security. Although they consider the available services to be adequate, there is a strong need for progress and continuous adaptation of the platform, expanding the range of available services. It is, therefore, the communication channel with the greatest potential growth. *"In Social Security we send an email, we send the email, we wait for the change, it would not be necessary. We would go directly to the site and would have done the change... it would facilitated the work of Social Security and ours. Some rules or initiatives are not yet properly implemented in the application, are not available to work, do not make it easy for you or for us"* (A3).

The interviewees (N9, F20) identify a set of areas to be improved and new functionalities and information to be made available to users. Many of these measures are very easy to implement, but they can represent huge gains for platform users.



### **Information (C)**

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. *"Who is older comes from another early practice and still have the fashion of going to see the books, read, create an idea, which does not imply that later they will not see other information, but what is done today is to go ask a 'brother' that we have which is Google... people does not go to the books! People have a problem, whatever, go to Google. And in fact, you go there, write one thing, write! As you speak, write it, and it will appear n things"* (A1).

Respondents (N8) stressed Social Security responsibility to ensure the conditions to provide timely and quality information. *"I would like to ask for a meeting with someone... take the documentation and talk to someone and explain: look! I have these situations... So, how do we solve? But there is no one to tell me this... look! Call to the phone x on a certain day... I mean... it is a bit..."* (A20).

**Accessibility (S)** to information is critical today. It is therefore relevant to ensure easier and freer access to information. Interviews (N11, F18) stated that presently there is more information available and consequently the access to it is easier, which means that there is less need to use the services. *"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).

The greater speed of circulation of information is also emphasized by five respondents, feeding not only citizens' needs for information, but also of State's itself. However, there are still gaps in information delivery (N4) that need to be adjusted, *"lack of proximity, they have no internal information, and when they have, I think it is a little misaligned, already comes out of time, and then they cannot give us an answer"* (A15).

There is a greater demand for information on the part of the citizens, but PA, and in particular Social Security, also has major access to data provided by the citizens.

The supply of information that exists today makes people take a passive stance, not making a **Proactive Search (S)** for the information they need, or when they do, that search can become demanding by the difficulty to get the information they want (N3, F7). *"In the other day I discovered that there is an application for taking Social Security passwords, but no one told me, I discovered because I found a site. Why I should not have been informed in firsthand that it existed, as a user of the services? That is useful..."* (A17).

This greater availability of information and ease of access has a reverse. Nowadays the State demands more information from citizens and companies. Greater **Demandability (S)** is one of Simplex' consequences, highlighted by the accountants (N14, F30), which may contradict the idea of simplification.

*"In the past, the number of declarative obligations was substantially lower, there were four or five obligations... and the monthly obligations were these... So the calendar was very weak... Now we have Single Reports, we have models of I do not know what, with the wages, we have uncountable new things, which also come via Simplex, which collect information for the State from everything and anything else, and occupy us and have nothing to do with accounting (e.g. statistical reports for the State). Ok, is more demanding, but by easier means, but which occupy us a great deal of time. It does not compare what the state nowadays collects in terms of information"* (A14).

Though, as stated above by respondent (A14), this demand is counterbalanced with better tools to perform the tasks, which are more demanding today. There are more deadlines to meet, there is more information to provide to the State. Two respondents also stressed the need to provide statistical data to the State, which is collected manually, and in no way adds value to their daily work. It is seen more as a burden.

Due to this voracious appetite for information, many PA agencies demand the same information, forcing the private ones to provide information in duplicate for different public organizations. **Duplication (S)** of information is another consequence of Simplex, reported by participants (N15, 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).

There are numerous examples of providing information in duplicate reported by accountants, contrary to the principle of **Interoperability and Data Sharing (S)** between public institutions. This demand leads to unnecessary expenditure not only in terms of time but also financial costs. The fight against duplicate reporting involves greater integration of public information systems, sharing mutual and necessary information to fulfill the attributions of each agency (N10, F19). *"They could fetch all this from a single source of information. And this does not make sense, this is a huge cost load for businesses, requires legislation revision, requires a bit of intelligence, requires a Simplex +2017, a Simplex +2018"* (A3).

One respondent (F4) also put emphasis on the need for integration between public and private information systems, increasing efficiency through process automation. *"It does not make sense when we are here opening a new file for an employee. That record then has to be opened in another program... If you give us the layouts of your programs, we are helping with the introduction here... and then it is just a matter of connection"* (A3).

The delivery of statistical data itself is no more than a provision of information in duplicate, data that in this or another layout is already in the possession of PA. *"I am not interested in doing Single Reports, which is a simple statistical collection of the State, to a department of the State, where it should be this department to go and look for information from other departments of the State ... I think this extremely wrong, because the State must collect all the information because it has the information"* (A14). Participant (A10) stressed that such manual collection of statistical data may even call into question the reliability of those same data.

Data interoperability, system integration and data sharing involves a change of attitude within PA, to reduce this administrative burden and even to improve efficiency and effectiveness in fighting fraud and tax evasion.

Despite the greater ease of access and speed of circulation of information, accountants revealed difficulty in obtaining written answers that bind Social Security, revealing some distrust in the institution. *"I think the email is much better, because the emails, once they are answered... because, often, the verbal, questions like: is this or is not it? Because the answers are more binding"* (A11). **Binding (S)** information is slow, sometimes is unclear or out of line with the law, or even never gets to be disclosed.

At the same time, to this difficulty in getting responses from Social Security, adds the lack of **Standardization and Accuracy (S)** of information, as mentioned by respondent (A13): *"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"*.

This lack of standardization and accuracy of information, pointed out by 12 respondents (F23), as well as the lack of official information, results in the ineffectiveness of response, and does not safeguard decision-making processes. However, according with three participants there has been an improvement in the quality of responses, *"presently who is giving feedback from the other side is better trained than it was three years ago, because we notice more attention in answering and responding clear and unequivocally. It is not to answer something and then ask again, and then it might be that I will call another employee, then the other responds, and I do not know what... So do not come dubious answers, and before there were many dubious answers, and I did not solve anything"* (A14).

In order to improve the access and the quality of information, Social Security provided **Practical Guides (S)** on its webpage, a tool that seven interviewees (F10) find very useful because it is easily accessible, uses an uncomplicated language, and make accountants' work easier, but it needed to be more dynamic, constantly updated with new information. *"I think the Practical Guides of Social Security are quite simple, with examples and who really needs and wants to be informed of a certain subject, and Social Security fortunately has several practical guides on several topics, can perfectly understand, because in my opinion the Practical Guides are quite simplified"* (A10).

### **Information and Communication Systems (T)**

The use of information systems in the relationship with the PA, and in particular with Social Security, is now an unavoidable reality.

Web portals are already considered a common tool in the relationship between citizens and Social Security services. Eight participants (F14) stressed the importance of keeping the information systems available 24/7 - **Usability (C)**. *"Informatics be more available.*

*When there is maintenance of the applications... at this moment it is not possible to access... the portal is unavailable... and one more subject that remains to be solved later"* (A5).

Another concern expressed by the interviewees (N4) is about navigability and information access. They consider that the web platforms need to be more friendly and intuitive, as expressed by respondent (A13): *"Direct Social Security works quite well, but sometimes I, who have been using the service for some time, I have a hard time finding the way. It is not that easy to get there. It is not intuitive, it is not as easy as it is supposed to be. A more interactive online help is missing, more effective. Sometimes we lose out on Direct Social Security"*.

As in physical transactions, it is necessary to assure **Online Transactions Security (C)**. Three respondents showed concern with the electronic authentication of documents and persons, and with the electronic transmission of data: *"The questions of computer security concern me ... it is possible to be made better protection, as it is also possible to be done a way to break this better safety... It is not only Social Security, it is the State, Tax Office, banks, everyone around the world. It is always possible for someone to achieve it"* (A10).

According to five respondents (F15), it is necessary to lead people to the **Use of ICT (C)**, through a change of mentalities and adaptability to the new ways of communication and relationship, opening the society to the digital age, and involving citizens in the fundamental affairs of society. People is still not ready for a paradigm change. Respondent (A5) highlighted that *"it is the new generation that is worrying me a little bit, how it is going to evolve... it is all at a distance... Maybe for the new generation it will even be positive, since they only know how to type, there is no dialogue, we are feeling this difficulty, but who knows if this is not good for this new generation that in coming. They are more adapted"*.

The internet being a facilitator agent of the relationship can also be an element of exclusion. Eight respondents stated that certain target-groups, such as small businesses, determinate 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. *"It turns out to be Simplex for the citizen but... for the*

*person these new technologies... not everybody is able and dominate it... They are afraid to screw up, that things do not run well" (A9).*

Because of this tax illiteracy, ignorance of legal obligations, or absence of involvement, people have to seek for specialized support, also not found in the PA services (N5). As expressed by interview (A7), *"the elder population was a bit impaired, but as I was told once... if the person does not know how to do it has to pay who knows"*.

### **Risks of Simplex (T)**

It results from this research that Simplex has brought many advantages and a huge evolution, but as we will see there are less positive aspects that should be improved.

According with the respondents (N13, F29) all the administrative simplification, and the use of technological tools, enabled to accomplish with the declarative obligations, and enhanced the relationship with PA. However, the current demands arising from the increase in the number of declarative obligations, more requests, the need to collect and to provide more information, entails a higher number of tasks, and consequently raised **Workload (C)**. *"Simplex has brought more workload to accounting offices because the ordinary citizen has more difficulty to deal with PA" (A16). "Before, when there was not so much technology, so much information, so much Simplex, people did not make so many reports and now, with so much technology, simplification of administrative tasks, it seems that people are overwhelmed with the service" (A1).*

Seven of the interviewees (F10) reported that the **Work Rhythms (S)** are very high, creating stress in people, because nowadays information flows at the speed of light, requiring an immediate response. *"This here is always running, always running, always running, never turns back" (A2).*

In the same line of thought, 19 accountants (F47) emphasized the need to reduce **Administrative Burden (C)**. *"If we carry out everything as it is in the books, I spend all day fulfilling obligations" (A8).* There are too many requirements, many obligations to fulfill, even though IT tools have eased the performance of these responsibilities.

Respondents pointed out several measures, among them political decisions, which led to the escalation of administrative burden. Respondent (A17), e.g., stated that: *"not to make*

*a change of the protocol between the entities creates a bureaucracy to n citizens... this has a weight extremely high for the economy, because these people instead of being concerned about it, were producing other things..."*

Besides not recognizing any gains in these measures, some of them were implemented in the middle of the Sovereign Debt Crisis, exacerbating the administrative burden further more. In addition, respondent (A1) pointed out that *"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"*.

Accountants argued that it is important to cut administrative burden, in particular, through:

- Enhance process automation;
- Increase interoperability and data sharing within PA;
- Suppress provision of statistical data by private;
- Put an end to duplicated and triplicate declarative obligations;
- Rationalize declarative obligations;
- Make routine processes more efficient;
- Reduce changes in legislation, procedures and forms;
- Ensure accountants better support and follow-up in the execution of their tasks;
- Rise effectiveness of services in processes decision.

Among the causes mentioned by the accountants, we point out the provision of information in duplicate, *"we have to do this in duplicate as well, sometimes it is another 5, 10 minutes but adding up... repeating many times a day, we lose a lot of time"* (A13); and the report of statistical data to the State, *"I was forgetting this... terrible, terrible, very bad... all the information they require is information they could take away from elsewhere... it will already be information triplicated, because they are asking... I have a statistic... I have been sending it for more than 5 years, from a company, and they are always asking for the same thing"* (A10).

### **Social Justice (C)**

The social protection model sometimes is perceived to be unfair and to distort the labor market. Social justice reveals itself in different dimensions.



The lack of **Equity (S)** 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 (N12, F26). The commitment to be simplex does not release it from being just and equitable.

But also by the need for everyone to contribute equally or in a balanced way, for citizens who pay and those who run away, to large and small companies. There must be an equitable contribution from all, as stated by respondent (A10): *"It matters to someone like me, who pays Social Security contributions for all the work they do, It interests me that everyone pays over their income, I see from this perspective that everyone should contribute... Yet, everybody should contribute with the income they get"*.

And then, through the redistribution of social benefits (N2), because people have to feel that they are investing in social protection, and that it is not a cost but rather a benefit. So, there has to be good value for money. In the opinion of interviewee (A9), *"assign allowances that the law still allows, the law still enables to turn around certain situations... And then it is so, I understand, okay, but that money may be lacking to someone who needs it, so if they changed a little they would do a better management of resources and money"*.

Two interviewees go even further saying that compliance with legal obligations is the natural and the only socially acceptable attitude. For them, create plans that are more advantageous for the noncompliant ones is seen as highly penalizing for those who fulfill. *"a policy of being reconsidered, compensating the compliant and not always and only the law-breakers"* (A6). Misses to make available mitigating factors or incentives for the most compliant.

At the base of equity we must have a State that should be the first to give the example (N2), as stated by respondent (A13), *"What is also said is that (the State) does not fulfill as much as was supposed to, they could set the example but they do not give"*.

According with the accountants (N10, F21) this lack of equity reflects in the **disproportionality (S)** of action of the state, being an example the application of the sanctions scheme. *"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).*

The fight against **Fraud and Tax Evasion (S)** is an important pillar of equity and social justice, which must be strengthened through actions on the ground, assisted by electronic data crossing.

Nine respondents (F29) spoke about the importance of the acting of the inspection services. *"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, 16 interviews emphasized the possibilities that availability of information currently presents at the level of automatic control by data crossing. *"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).*

Although many interviewees did not notice the presence of the inspection services in the streets, as stated e.g. by accountant (A15), *"from Social Security I see little (inspective actions), they never came to knock at our door"*, the inspection actions via data crossing or on the ground have a deterrent effect (N2, F2). However, the participants noted some lack of action in this control by Social Security (N7, F12). Nevertheless, nowadays people have a different consciousness, whether or not for cultural reasons, regarding to compliance with contributory obligations (N5, F8). *"Because less and less the clever one is the one who runs away. In the old days, the smart person was the one who could turn the law and pay less. Presently people are already having another awareness that it is not by there, it is not in this way, it is we all contribute. And this would greatly help to rely more on Social Security" (A19).*

These two tools may create synergies to generate more **Trust (S)** in citizens. According to two interviewees, greater ease of access and quality of information has also contributed to increase trust in the organization (N2), however, some decisions related to the sustainability of the system should generate distrust, by excluding people from contributing (N2). *"A principle that keeps people out of Social Security. Move away, and people shy away from contributing significantly, because they are almost certain that Social Security has committed so many illegal failures in terms of unilateral contract*

*amendments that... people do not believe, and they think: for what? probably I will not even get a pension, probably 40 years from now I do not have pension, and probably this even ends any day, The principles of social justice are called into question, It is something that should be regulated urgently” (A14). The cycle of Social Justice closes with the **System Sustainability (S)**, concern expressed by two interviewees, *“sometimes in conversations, and when are the debates about retirement and pension age, and the 40 years of contributions... Now... more and more people live longer! Then it have to get from other sources... I am discounting for those who are now retired” (A19).**

### **Political Issues (C)**

In the field of political decisions, which also influence Simplex performance, the interviewees highlighted three areas.

**Lack of Stability (S)** is pointed out by five participants (F11) as a negative aspect because it brings added costs, with the need to adapt computer systems, and change of procedures, which requires a new learning process, and is sometimes made available late. Accountant (A17) stated that *“There is a lack of stability, we should accumulate measures, strategically, and say ok, periodically we will review and we will implement a wide set of measures, and people would accept. Now we are always changing, it is like a road that is always under construction, we never have a pavement as it should be”.*

This interviewee also mentioned that sometimes these changes, of so many that are, are a setback. *“Imagine... it is not so, but almost, if we change every four years driving on the right or on the left. In certain processes it happens, it is a chaos, but that is what happens sometimes. We are used to do it in the same way, our customers are accustomed to comply, and there are certain measures that for you, eventually will make sense, for the user there are certain measures that change radically without being able to perceive. There are some that even seem to go backwards”.*

This lack of stability of the measures mentioned by the interviewees is inseparable from the lack of **Strategic Vision (S)**, (N5, F7), leading to systematic change. *“We should know where we want to go in each of the areas, have a very long-term strategic plan, and point to there. We may not know very well what the path is, but it is in that way. We cannot is,*

*every 4 years, if the Government changed, or if it falls before, say no, after all this is through there, puts all this into question" (A17).*

The last area exploded by the respondents is related to the Simplex **Moratorium (S)**. In the midst of the Sovereign Debt Crisis, when it was expected that more administrative simplification measures would be implemented, which would contribute to cost reduction and to increase the efficiency of public services, Simplex remained asleep. Five interviewees stressed the lack of new stimulating measures as very negative, *"then when they government changed, this seems to have receded a little, I missed that" (A2)*. And two of them further pointed out that the crisis period was a lost opportunity to streamline simplification. *"It is also a cultural issue, and I think we missed a great opportunity when we had the Troika here to change the paradigm, and I do not see any other opportunity like that, hopefully not!" (A8).*

### **Culture of Change (T)**

Any process of change requires an adaptation of culture to the new reality. In the case of Simplex this cultural change can be quite deep, not only for the services of PA and its staff, but also for the citizens and organizations that daily deal with Simplex measures.

There is no plan for **Managing of Change (C)**, a prior preparation, and an involvement of civil servants, motivating them for what comes next. The measures are made available in haste without due reflection (N2, F7). *"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).*

Three accountants (F5) talked about the **Sense of Urgency (C)** of Simplex to mention that the success of the measures, and the fulfillment of the goals, requires the involvement and motivation of people. *"The measures appear very fast, and are placed, and the information is made available, and perhaps internally cannot keep up with it" (A4).*

It is simultaneously necessary to oppose to **Institutional Inertia (C)**, which can result from different causes. According to the interviewees (N10, F19), is due to delays in the availability of tools by PA to respond to the new changes, including the suitability of forms and new versions of software. Respondents also pointed out lack of training and

late access to information as causes of institutional inertia. There is an offset between the rhythm of the Simplex and the rhythm of PA (A3, A4).

Interviewee (A11) grounded his opinion on lack of pro-activity from Social Security and lack of regulation of certain norms, while participant (A14) questioned internal organization of Social Security.

The lack of human resources can also be another cause for inertia, which can be related to the reduced rate of process automation. Respondent (A19) spoke of a mixed experience, *"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"*.

But the most puzzling word that can characterize institutional inertia is "system". Interviewee (A5) reported that *"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 realized 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..."*.

Accountants (N15, F40) stated that Simplex and new technologies have brought **New Roles - State and Accountants (C)**. Responsibility for information processing has been gradually being transferred to the sphere of accountants, as Social Security processes are being automated. *"Simplex supported a lot on new technologies, and this make us assume some of the responsibilities that should be taken by themselves"* (A5).

ICT Being a facilitator, is also, to the same extent, at least for now, a barrier in the contact with PA, so nowadays accountants, as legal representatives, assume many of the responsibilities that, theoretically, are responsibility of citizens and entrepreneurs. *"But the accountants are here for this... the accountant makes a bridge between the citizen and the PA"* (A2), to facilitate communication. In addition, entrepreneurs place trust and responsibility in accountant's relationship with PA, because legal obligations are more

demanding. As pointed out by respondent (A1), *"the tools available on the portal are a wonder, but you go there and tell people to do this, and where people go? They come to the accounting offices"*.

Interviewees (A3, A8) mentioned that the State now has the role of controlling, but at the same time not being a blocker. *"The State should not be here to treat data ... it has the mission of crossing data... the State should not distrust so much, it should facilitate more the administrative process, but then control more"* (A3).

Respondents also pointed out that this transfer of assignments may allow the release of resources to new emerging areas - support and consulting, and inspection, in a pedagogical relationship (A20).

Therefore, Social Security should look to accountants as business partners, a stakeholder of high power and interest.

Along with the changing role of public organizations mentioned by the accountants, a change in **Public Service (C)** is underway through an organizational culture transformation (N8, F15), to change people as well, which also involves training and motivating them. *"We have progressed very well on the one hand, but obviously we have to change people and train people"* (A4). People are important (A14) because, like legislation, procedures, technologies, they can also function as a block or a lever of service delivery.

Respondent (A8) referred that there is still a bureaucratic culture that has to be overcome, *"bureaucracy is a cultural issue, but it has been lost"*; Like internal resistance, *"there was a shock there, the officials, many of them, the eldest, had a concept of civil servant different from the younger ones"* (A14).

Three other interviewees emphasized the **Generational Gap (C)**, through the need to change the thought, promoting a culture of work in the young. *"It is good that we put the kids to work, only then we have a series of constraints"* (A20).

The culture of a democratic society is also reflected in several collective principles, such as **Participation (C)**. Accountants advocated more power of claim to citizens through wide involvement in decisions by participative management processes (N9, F34).

There is a need for greater openness to reciprocal dialogue through more participative management and greater involvement of partners in decision-making processes, because there is no availability to listen the different points of view of the several stakeholders. *"It 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). 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. According to interviewee (A11) Simplex *"was concerned with the part of the State's costs, the part of better information, but he often did not bother to listen to us, to give feedback of this situation, which is wrong, because there were small things that could be improved, and Simplex would have a different operability and less running costs for us, because there are still many running costs for us"*.

There is a gap between theoretical models and the implementation of measures in practice. Therefore, it is urgent to collect the opinion of who is on the ground and uses Simplex tools day in day out. Respondent (A17) suggested the creation of the figure of "Simplex ambassador", which would act as an interlocutor and project facilitator. *"I do not know if Simplex has a single structure or if there is a Simplex enclosure inside each structure. Imagine Social Security having a person there who makes the connection. The lowest level of Simplex is much higher than what should be the ideal, i.e., there should be someone inside the services (at an operational level), who reports. The participative management! I do not say that it should be with all the people, but first, to name someone like... (interlocutor for Simplex)... Someone who accumulated this small part, and who reported some things, who also interceded (to better understand the practical part)"*.

**Transparency and Accountability (C)** is another collective principle mentioned by participants (N18, F43). Being Social Security an organization that escorts citizens from birth until after death, it is important to generate trust in people and to build long lasting bonds. Therefore, sustainability of Social Security system generates trust and brings people together (A8).

*"It is very important that who manages the public issue be transparent and... I do not mean how much people earn, I mean that a public asset has to be accountable to those who participate in it, but in a transparent manner" (A14).*

Comparing Portugal with other countries, Portugal still has a long way to travel in terms of transparency and accountability (A8, A19), because there is not much evidence of an effective evaluation that goes beyond perception or common sense (A4).

Accountability can also be a process of continuous improvement, *"It would be useful and, evidently, to make corrections to the deviations, it would helped us immensely..." (A3).* Respondents advocate that easier access to information and better accountability, allow for a better awareness of citizens, as exemplified by interviewee (A19): *"with greater transparency people became more aware of this"*, because it makes citizens more demanding of the State, and better-informed people can take better decisions.

New technologies can facilitate this process of greater transparency in accountability, *"the issue of transparency of services information, ease of access to information... Nowadays I think that this information can be easily obtained with the new mechanisms"* (A8), using an uncomplicated, accessible language, desire reinforced by participant (A17), *"usually measures are announced immediately in a very technical way, and people say... what is that? They do not understand, and when they do not understand they feel cheated... this is a cloud of smoke that is to make me see that it is possible of being better"*.

Participative management and accountability also require the **Involvement (C)** of citizens and civil society in everyday decisions. Therefore, we asked accountants if they ever had proposed any Simplex measure. Only one out of the 20 interviewees answered yes.

For those who have never proposed any single measure (N19, F30), the excuses are lack of time, disinterest, disbelief, convenience, loss of time, zero feedback and people's inertia. *"This culture of cooperating with PA to give opinion is not much... they enforce their rights in a way that we do not do" (A1).*

This indifference may have to do with lack of **Institutional Marketing (C)**. It is necessary to publicize the projects and Social Security initiatives (N3, F9), working the image and the emotional relationship with the user. Respondent (A19) said that *"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...".*

Five participants reported that it is necessary to invest in **Institutional Alignment (C)**, setting win-win partnerships, engaging all actors, through a negotiating and participative process. Respondent (A11) referred *"we are all in the same ... it is a mistake to think that the Tax Administration or the Social Security Administration... are on one side and the others on the other. No, we are all in the same country, some have certain obligations and the others have another, but we are all for this to be better, better, better, and we can all collaborate with this purpose"*.

According to interviewees' **Expectations (C)**, Simplex should be seen as an **Open Process (S)**, (N10, F14), *"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). This open process requires the identification of new areas and processes with greatest need of development (A17), as well as the identification of blockages of the ongoing measures (A13), which limit Social Security performance.

Simplex does not end with the implementation of the measures, and therefore must advance in a logic of **Continuous Improvement (S)**, (N16, F41) because *"nothing is worse, now it is not what it should be... there is room to improve"* (A5). As pointed out by the interviewee (A11), *"often measures are implemented and then there is no follow up in terms of assessing the constraints they have"*. This process requires assessment, identification of deviations and implementation of corrective measures (A3), and value the error (A4).

It is important to develop a Simplex culture, to mitigate bureaucracy, that is still being created in the midst of the Simplex era (A11), since it is not reasonable to implement Simplex measures to simplify new obligations created during Simplex stage. Accountant (A3) stressed that *"I am pleased if every year they announce three, four, five, six measures from Social Security, and again I say, if these measures were to correct laws from more than 10 years ago, I will be satisfied, for recent things no, it is a sign that something is going wrong"*.



## Effectiveness of Simplex (T)

In accountants' unanimous opinion (N6, F8) they are not **Simplex Recipients (C)**. The beneficiaries of Simplex are on one side the citizens and companies, and on the other PA. *"Simplex is a program to attain, an objective to be achieved, with different forms of implementation, because we are only with the ends as objectives (citizens and companies, and AP), what is in the middle, which are us (accountants), deep down we are the ones who produce much of that information"* (A19).

In terms of the overall **Balance (C)**, the evaluation that 16 interviewees (F27) made of Simplex, based on perception and common sense, is positive. The program was well accepted by accountants, although recognizing that it is not possible to meet the expectations of all the people.

They consider that Simplex is necessary and very positive, it is well succeeded and it works, it represents a huge qualitative leap, it is a driver of simplification, it frees resources. *"Simplex is good, speed up processes, but is more demanding"* (A7). In the opinion of participant (A17), *"Simplex turns out to be an institutional resourcefulness"*.

Five accountants (F9) pointed out some difficulties related to the performance of administrative tasks, which in some cases have become more demanding and bureaucratic, weighing on administrative burden. *"The outcome is not what we expected. There are several constraints, processes that should be much easier, are more complicated"* (A20). Interviewee (A19) goes further saying that, *"since Simplex started, it has complicated our lives completely"* (A19).

ICT is also a barrier of Simplex to certain niches of the population, forcing them to use the services of experts to fulfill their legal obligations. *"There was a significant fraction of the population that stayed apart from the measures of Simplex, nevertheless it brings benefits... it is a pity that it is only for some"* (A7). So accountants do not see their life simplified (A19).

Finally, interviewee (A20) also pointed out in this balance that Simplex lives isolated from the quotidian affairs and from the strategy of public institutions, and measures *"are more only for this or only for that (isolated), and are not crosscutting to a complete service"* (A20). For the same respondent, and other two, the effectiveness of Simplex

depends on the evaluation of the impacts of the measures. *"In terms of balance the Simplex can be very good, but due to these constraints we have already spoken, if no one evaluates..."* (A20).

According with the respondents (N4, F12), **Citizen's Perspective (C)** is far from the practical reality of Simplex. The use of technologies, easier access to information via Internet, creates on people a feeling of easiness, but also, and mainly, of facilitation, because today everything is, apparently, automatic. Accountant (A15) referred that citizens and entrepreneurs tend to confuse easiness with facilitation. In the opinion of accountant (A19), *"the common citizen thinks that this is produced by PA. PA makes no mention of undoing this illusion, and we are here in the middle. I have clients that say... but what do you do? It is all automatic, we send out the organized folders, what do you do to the papers?"*

**Legislation, Technology & Procedures (C)** form the triangle of vectors that drive Simplex. There is no consensus among the interviewees (N9) 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.

Some respondents (N3) clearly stated that legislation is a block to Simplex, being the technologies the driving force, *"supported only in new technologies, legislation is only to complicate"* (A9). Already two participants referred to legislation as a major driver, *"I do not know if the legislation has become simpler, but it had to be, in order to allow this direct link, via Internet, from the citizen to the State, necessarily that legislation had to be changed and simplified"* (A14).

Concerning legislation, for example, participant (A6) mentioned that, *"the procedures themselves would be the first step to then see what needs to be changed in legislation, and not other way around..."*, while the participant (A15) stated that, *"it is necessary to move towards legislative simplification to power again the simplification of procedures..."*.

Interviewee (A11) made an interesting statement, saying that *"sometimes we feel that it is the informatics itself that commands the law, because the system compels... but where is that written? No, but the system forces. It is the law of informatics..."* (A11).

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

In this theme are identified, non-exhaustively, some **Levers and Blockages (C)** of Simplex. Social Security has a heavy past (N3) related to the organization of information, and data computerization (N5), which narrows the performance of the services, affecting the image of the institution. In the opinion of respondent (A18), *"It is rare to find a person who has nothing to point out, but I also tell you that we have been much worse and are on the right path"*.

The scope of Social Security assignments is very wide, representing a high effort in the organization of information, which makes administrative simplification more difficult. *"It also has a very heavy historical past, and in terms of informatics mistreated, because it is very vast"* (A14).

Two interviewees reported the difficulties that data confidentiality adds to Simplex, *"I know that the National Data Protection Commission forbids this exchange... I think that State is State, we had to take more advantage of this information"* (A8). 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.

Another participant (A17) sees Simplex with a different representation. The model should be based on a 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.

Complemented by internal audits to assess internal constraints and to identify blocks, proposing corrective actions in a continuous improvement model, and always in a top-

down logic, with the initiative starting with the Minister or the Secretary of the State. Participant (A17) referred that, *"...and the figure of the audit, I do not know if it would serve Simplex, but it is as I tell you, it was almost as if the Minister or the Secretary of State come down with two auditors of the area, and enter in certain services, and see this from the inside, and intervene... We have to be more professional, more demanding with us..."*

Internally, establish a liaison through a figure that could be called as "Simplex ambassador": *"Imagine Social Security having a person there who makes the connection... there should be someone inside the services (at an operational level), who reports. The participative management!"* (A17).

There is poor perception about the **Internal Impact (C)** of Simplex on Social Security. The participants have a tendency to consider that greater automatism of processes and greater ease of access to information contributed to the simplification of administrative tasks of civil servants, but none internal evaluation of the impacts of Simplex is officially known.

Accountants claim that, currently, process more information, and carry it on SSD platform, reducing manual processing by services, as reported by accountant (A9), *"Simplex has also simplified many administrative tasks there, even because the system itself does a lot of things automatically, and then they end up having to deal only with errors and divergences. It is more simplified in this way"*.

According to accountant (A4), simplex has also had an impact on people through the process of adaptation: *"At the internal level, I have no idea what the impact was on employees. I presume that there have also been changes, and internally it has also been a process of adaptation, and moved with a lot, I believe there have been adjustments that have also caused some impact on people"*. Accountant (A13) stressed that *"every time there are fewer employees in Social Security, and what you get on the one hand maybe lose on the other, because they are less and less employees... I think it should be better, but the way out... was counterbalanced...?!"*.

But, for one of the interviewees (A5), Simplex has not simplified the lives of civil servants. He stated: *"I think the lives of civil servants are not made easy, it is complex too, the goodwill of the person is not enough to solve a certain matter"*.

The **Image of Social Security (C)** is closely linked to the institutional reputation and prestige of the institution with citizens. Social Security system is a key pillar of society (A6), it is important to preserve high levels of public confidence.

Eight respondents are satisfied with the reputation and prestige of Social Security, even mentioning that it has improved, *"the reputation of Social Security is better, greatly facilitates the work, with the Simplex"* (A12). Instead, according to the opinion of six interviewees, the reputation and prestige of Social Security is not famous, affecting its image, *"what the ordinary citizen speaks about Social Security is not very rewarding... I think (prestige and reputation) has not improved. When it is spoken badly it is about Social Security... stand out the negative aspects... usually the negative aspects of unprotected people..."* (A20).

Accountants referred the necessity to reinforce citizens' trust by, internally, fighting against fraud, strengthening the technological path, making information available and reliable, improving service delivery, bringing more transparency and accountability and, reinforcing human resources training, knowledge, experience and relationship. At the external level, governmental policies, which also have a significant weight in the image and institutional reputation of Social Security, and consequently in the trust generated in people, namely, reducing the excessive legislative changes that generates instability, reviewing the levels of social protection guaranteed by the public system, Securing the sustainability of Social Security, and committing to the transparency of the measures.

According to respondent (A10) the construction of a strong image of Social Security can resort to new technologies, especially social networks. *"Today social networks have this problem that is the person does not know, speak and write, and this is reflected in hundreds or thousands of people who had no opinion on the subject, and now have an erroneous opinion on the subject"*.

## Internal perspective – Civil Servants

### Evaluate the Simplex (T)

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

None of the participants knows how the effectiveness or impact of Simplex measures have been officially assessed (N3, F13) via e.g. an **Evaluation Report or KPI (C)**. *"I see that everything was foreseen: the monitoring, the evaluation, but I could not find reports of any of this... it might exist, maybe there are... but I did not find... at least it is not available"* (BO)<sup>26</sup>, because *"one thing is the perception that we have, another thing is the evaluation..."* (FO).

It is also difficult to find at a higher level a formal follow-up of the measures of Simplex, as stated by the TM, *"at the level of the Ministry, which I know there is not a great escort. That monitoring is done, I think, at a governmental level, more by the areas, in this case by the Presidency of the Council of Ministers, who manage the execution of Simplex globally, and that control is mandatory because it is then transmitted to the Parliament which monitors these matters"*.

A member of the discussion groups also mentioned that introducing corrective measures presupposes *"to evaluate the result of the implementation of the Simplex measures, if the errors are not corrected I assume that there is no evaluation"* (BO), which may lead to the early abandon of some measures.

It turns out to be an empirical evaluation assessed indirectly, based on **Praxis - Knowledge Made from Practice (C)**, namely through the average processing times of benefits, and the influx of citizens to the front office (TM).

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<sup>26</sup> BO = Back office group; FO = Front office group; TM = Top manager

Civil Servants tend to make a **Comparative Analysis (C)** between Social Security and other public agencies, primarily Tax Office (N2). But it stands out the willingness to disseminate good practices.

The participants of the FO group and the TM associated the Simplex practices with the theories of **New Public Management (C)** model, 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, they consider NPM's model to be inappropriate for the management format that is required for PA. *"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 private domain, and many of the procedures that tried to establish have come to pervert what is the public issue"* (FO).

### **Simplex Infrastructure (T)**

Both groups and the TM agreed that new **Information Technologies (C)**, are the backbone of administrative simplification (F8), allowing the simplification and standardization of procedures, the reduction of deadlines, the improvement of PA efficiency (BO). The TM referred that *"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).

The fact that administrative simplification is mainly supported by ICT has probably made Social Security hostage of computer systems, which can be seen as a blockage, for the reason that *"when the machine works it is easier... When the machine does not work we do not leave the same place"* (FO). But new ICT are still undervalued in Social Security. *"Computer programs allow standardize procedures, but many things are done manually,*



*and the decision is at the discretion of the user... I think that the key of the game is this"* (BO).

Simplex has been enabling efficiency gains through **Administrative Simplification (C)**, eliminating unnecessary process steps and documents, allowing citizens to stop travelling to services by making the registrations on the online platforms and, facilitating the exchange of data between PA services (N3, F10). *"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).

Some elements from the FO group admitted that expectations intended for Simplex were higher, they hoped Simplex would have more to offer, *"from Simplex many things that supposedly were then to be simplified, did not reach the level they proposed and was imagined..."* (FO).

But, as referred by the TM, *"there is also a wide path to travel, more at the level of procedural management itself, in the domain of the administration, to simplify and make a set of tasks easier... also make it simpler to use automated channels... more at a procedural level that properly in the legislation"*.

This delay may be related with the lack of mapping of Social Security processes, as stated by a member of the FO group: *"I do not know if this mapping exists... there must be somehow... now I do not know if that is a mapping that has been done or has thus been randomly..."*

About process reengineering, the TM mentioned the need for further deepening to keep up with technological developments, whereas for an interviewee from the FO group the expression has a different meaning: *"...This word, I hate this word. Reengineering is worse than resourcefulness."*

All the interviewees agreed that **Axis II (S)** - administrative simplification of citizens' lives and businesses has been achieved. But for the complete success of this axis it is necessary to have access to the Internet (BO).

The two discussion groups do not identify any developments at the level of **Legislative Simplification (C)**, nor a concern for cost reduction. In contrast, they emphasize the



excessive legislative production. *"I do not think it has simplified, in fact the excess of legislation is contrary to simplification"* (BO). In the opinion of the TM it is necessary *"to make the content of legislation simpler, more coherent, less complex and indecipherable"*.

The same interviewee added that there is room to improve **Axis I (S)**. *"I think it is very important, but maybe it is the one that still has the margin to grow more. We have good indicators, that is the way, especially because we have chosen to limit a little, because there is a constant and permanent legislative tendency by the State, which always undermines the stability that the sector must have in terms of security with which agents must rely, in particular, and mainly, of economic agents"* (TM). But in an incremental logic since these more disruptive patterns will also have added context costs which are not desired.

Both focus groups (F3) considered that legislation has lack of objectivity, even on the way that articles are written, and sometimes the law does not make sense, and have never been amended, which makes interpreting and enforcement difficult. Along with these **Features (S)**, excessive **Law-making (S)**, is another negative aspect stressed by the respondents (N3, F10), resulting in the lack of stability of the rules. It hinders the lives of civil servants, not only in law enforcement in time, but also to keep updated with amendments and new regulations. Some stability is required, also to consolidate Social Security Information System, even to give some security to citizens. *"it was important to stabilize the legislation... one of the intentions of the current board of directors, which I agree with, was in fact to consolidate the system, to give it stability. Because if we are always changing it is not good for those who work, cannot make this update, and also does not give security to citizens, because today is like this, tomorrow is otherwise"* (BO).

According with the BO group (F6), the legislative production is not properly matured, nor the feasibility of those laws is tested, neither are evaluated the impacts, and the adaptability of the services to the legislative change, not only in terms of adequacy of information systems, but also in terms of the number of human resources needed to cope with this change. *"Legislates more and more, without care, in haste, without prior evaluation of administrative costs. I am still from the time when the laws lasted. In the past, the legislation was more stable, allowing the maturation of the law, and more time*

*for people to know it. They acquired the knowledge and could apply it for a longer time. Today we are not able to follow the legislative amendment, nor even interiorize it" (BO).*

There is an excess of legislative production, and then does not look back with the concern of reviewing laws that may already be out of tune with the current time, as mentioned by one of the members of the FO group, *"and then there is also old legislation. In the area of... there is legislation from 1950 that has not changed"*.

This permanent legislative trend is also corroborated by the TM: *"there is a constant and permanent legislative tendency on the part of the State, which undermines the stability that the sector must have in terms of security with which agents must rely, in particular and especially of economic agents. On the stability of a set of regulations because it allows them to plan in medium and long term as well, and all these changes have an implicit cost, whether it is the adaptation of computer systems or at the level of several operational facets, namely of companies"*.

This lack of reflection and the entry into force of the rules, often in a hurry, identified by the interviewees (F7), creates undesirable **Impacts (S)** on Social Security services, because there was no previous adequacy of the information systems, nor do they have information to provide to the users of the services, as stated by one respondent: *"There has to be with a major national problem that is the lack of planning, things are not planned with due consideration and in advance, and next preparing the resources for this effectiveness and efficiency. So, first, the law comes into force and then we will see... and then we will see that neither people know it, nor the services make it available, nor the software applications began to be updated, and we are always late" (BO).*

Another interviewee also pointed out that many times the services are aware of legislative changes through the media or taxpayers. *"We end up knowing by the media most of the time..." (BO).*

Some FO participants also highlighted that there are political measures of a transitory nature, with very high hidden costs, and a residual impact on society. *"It weighs in every way, because then you have to make changes at the computer level... it is crazy!... are temporary measures... what does this mean in terms of costs for services? It is brutal! I think they do not have the slightest idea"*.

The low objectivity of the law, or as reported by a respondent, "...*there is one thing they call the spirit of the law, which is something that I also do not understand very well. One thing is what is written, but then there is the spirit of the law, the legislator when he wrote, the intention was what he meant*" (FO); the scarcely accessible language, coupled with the lack of guidance at national level allows differences in **Interpretation (S)** of legislation and in the procedures that then result in uneven decisions for equal situations (F7). "*Within the ISS, IP, each district sometimes makes a slightly different interpretation... there it is, the law should not allow... But it enables...*" (BO).

This subjectivity is reflected in the difficulty of law **Enforcement (S)**, (N2, F10). "*If (legislation) was more perceptible, people would comply it easily, and even for those who have to enforce... For both parties*" (BO), which make the decisions taken according to the understanding that each person makes of the law, "*that is why I say common sense applies in legislation...*" (FO). Because often the legislator focuses only on the legal part, forgetting how the law will be operationalized, "*I have a colleague who worked on the part of the legislation design and now when she has to enforce the law... and now this is not... They do not have the notion after what it implies in practice*" (BO). Consequently, there is a tendency to not comply with the law, "*the law is for everyone, but we know that not everyone complies... The law is for all and most of them comply*" (FO).

According with the civil servants (N2, F8), in the past **The Process of Legislative Production (S)** was quite different. Each new law was supported by an orientation that was disseminated by the services, officials used to have training. There are currently few binding technical guidelines, which are of poor quality, and are not made available in a timely manner. There are even instructions that have to be abandoned because they are not in accordance with the law, "*I think many years ago, there was a time when these guidelines were made... a few years ago... it was before I came here... many years ago... A law was announced, guidance were given, and the instructions was given to everyone... and now there is one occasionally, because there are people who insist, insist, insisting...*" (BO).

A member of the FO group also refers that "*there is a lot of legislation that they make only additions and amendments, but they do not get into it in depth, and often even what they have changed does not fit right with... Then even some that were changed, but not*

*entirety, and often what is changed does not fit right with what has not been altered, there are incongruities there" (FO).*

A legislative process more participative, because civil servants "...end up knowing by the media most of the time..." (BO), and closer to reality and practice can bring about improvements in the quality of legislation. *"Make the legislation with the people who are on the ground, and maybe we will have a much simpler legislation, and... when it is put into practice it will work, for sure" (BO).* Because public officials consider this process closed, doubting the capability to influence the legislator (F5), *"listen, they can listen to... now what is the power of the board of directors in these working groups? Is it possible to...?" (BO).* The TM somewhat contradicts this opinion saying that *"The work that we have to do and the contribution that we can make in dialogue with the political bodies is, in a reasonable way, we can help to outline the most effective policy measures" (TM).*

All these characteristics call into question **Law Effectiveness (S)**. FO officials argue that there has to be a model for assessing the legislative framework effectiveness, to evaluate the impact on outputs (short-term results) and on outcomes (long-term impacts), both in Social Security as well as in the society. *"These situations had to be studied, if more or less money came in... What social impact had... We do not have the notion, we can imagine" (FO).* But as referred by the TM, *"the effectiveness and impact of the legislative framework in Social Security, is not a simple assessment to do..."*

In the opinion of this interviewee, *"ultimately, when some of these measures have later consequences on income and at the level of the labor market, the Social Security dimension must always be an essential prerequisite for assessing the quality of these several measures" (TM).* However, for the FO group *"many things continue to be single measures that are not thought of as a whole, neither change what is behind nor make a great advance forward, and are measured a little separated, it is not well understood where it fits into what already exists, and what it might improve for the future" (FO).*

## **Purposes for Simplex (T)**

### **Set Goals (C)**

The effective evaluation of the performance of public services and civil servants, in its relation with the measures of Simplex, is a concern demonstrated by the interviewees

(N3, F7), *"we are better, though we do not have feedback on this, we are aware of it by our daily work, how it was 10 years ago... We are not given reports and information about this, what has been spared in terms of administrative burden, what a certain measure came to save, there is no evaluation of this... what we have are inspections that then we have the reports telling us what we are doing wrong, but apart this... But then there are no great consequences either"* (BO). Another interviewee from the BO group adds that *"if we think only of those goals that are controlled at the national level, we have improved. In the others... which are not checked, are being sidestepped... In global terms the citizen receives a faster response to the initial requirements (which are monitored), but the others are hanging on. That is, I do not know in global terms if it has really improved... the staff does what is urgent... it is what is said now, it is done what is priority, what has a complaint... overall I do not know how much it has improved"* (BO).

For the TM Simplex measures must be directly associated to the evaluation of the performance of ISS, IP provided in SIADAP, *"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"*.

The civil servants also point out that in addition to the traditional indicators associated to the monitoring of time, costs and other resources, explained either in absolute values or also in relative values, which implies the previous process mapping, it is necessary to monitor the errors caused by automatisms, which then involve manual treatment. They also consider it essential to conduct satisfaction surveys; and evaluate the volume and type of complaints; the number of contacts and their typology, by type of channel, whether face-to-face, telephone, or through electronic tools; the effectiveness of computer applications and legislation; and the long-term impacts on citizens. The purpose of this monitoring is the identification and correction of blockages.

### **Effectiveness Goals (C)**

In the opinion of the TM there was a **Debureaucratization (S)** of the services, which made it easier to carry out tasks. In addition, he points out that *"should be given political*

*priority to this dimension of debureaucratization and in a way, if you wish, wider, of modernization of administration".*

Civil servants have a dual perspective (N2, 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, *"... it is easier for the client, because before the application came with this, with that, with that... When you were dealing with a process you had everything at hand, now you do not have, you have the application, then you have to go I do not know what... and ends up being lost here much longer than when you had the documents in hand"* (FO). 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).

Despite the need to continue to *"...simplify without falling into facilitation"* (FO), an element of the BO group states that *"the administrative activity must have rules and procedures, and it has to have deadlines as well, we must always give the right of defense to those on the other side..."*. Therefore, bureaucracy cannot be completely ruled out.

**Process Dematerialization (S)** being an instrument of administrative simplification, is seen as something positive (N3, F6), that prevents travelling and simplifies the life of citizens. Reduces costs, and time in process handling. However, it requires greater knowledge of computer tools. TM state that, *"in the face of scarcity, given the limitations that exist, we must always make the most of the issue of dematerialization in its various aspects..."*

Nevertheless, process dematerialization is not necessarily synonym of **Automation (S)**, and ease of treatment, because many processes, sent through SSD platform, or all those that are sent by email, require manual handling. *"what is certain is that the processes with document scanning are hung, they are not being treated"* (FO).

The interviewees of the BO, and the TM (F5), recognize improvements with the automation of processes, in terms of time, cost, paper volume, number of people to be affected; facilitating citizens' access to information and consequently improving the

relationship with Social Security. The TM declared that *"automatic processes in Social Security have been essential and have allowed, in several domains, much faster response times and are much more effective"*.

If on the one hand, automation narrows the discretionary ability of people who analyze and decide the processes, because human intervention is minor. On the other hand, the discretionary power now granted to computer programs is seen by the interviewees (F5) as a rather negative aspect, being questioned since the incorrect parameterization of the software, or possible management decisions, may lead to less correct decisions for a very high number of processes, as stated by a respondent. *"What Simplex came to do may be a double-edged sword... all that part was neglected, and all the... are issued regardless of the situation... it was facilitation because the system allowed it, because if the system emits automatically without seeing any of these situations... if the system emits, who am I then... to see everything and anything, for what?..."* (FO).

But automatisms can also be seen as blockages (F2), because *"these measures, especially at the level of informatics, and the simplification of everything in terms of information, and things being easier through the internet, has a problem that is, when something does not go well, it goes really badly, there is no middle ground, either runs beautifully or runs really badly. Much worse than before, in this aspect, yes... And then there had to be a response from the services when there is an error, and then it is failing greatly"* (FO).

Another difficulty that the participants feel (N2, F3), relates to the volume of errors and non-conformities generated by automatisms, which have to be handled manually, consuming many resources. *"There is a lot of things that was supposed to be automatic... and it is getting worse, this year did not even work... the servers were full of requests, and after all it had to be done manually. Simplex was useless in that case, has been getting worse, and there have been bad experiences in previous years, it did not go well"* (FO).

They also reveal that there are still many manual processes that could be automated, exponentially increasing service efficiency (N3, F7). According with the TM, *"we are still in a state of evolution at this level that still bears some pains of growth. Information systems in the way they were designed, and the constant adding of new functionalities sometimes mean that the system has to be in certain areas again parameterized and improved"*.



Therefore, the ratio between the number of human resources, which must take into account the reduction in the number of Social Security staff, and the number of automated processes, is still low (N2, F3), demanding an increased effort by civil servants. *“At this moment, automated as we are, if we had enough human resources we would worked much better... we are still not automated at this level, we are much better than we were 10 years ago, there are much fewer manual procedures... This level was no longer necessary for people”* (FO).

There are areas that are more automated than others, which it is important to balance quickly, so that the evolution of automatic processes within Social Security be uniform, but always with a concern for financial strictness and good management of public resources (TM).

However, the interviewees draw attention to certain processes that are still manual, and so should be maintained, because for these processes the human side is more effective (N2, F3). *“There are things that automation works ... there are situations that are positive, now there are others that this part of talking to the customer is important”* (FO).

### **Efficiency Goals (C)**

Civil servants admit that there is great difficulty in meeting **Deadlines (S)** by Social Security (N3, F12). *“Timely response is complicated... I think it should be... Nowadays it is not possible to provide information in a timely manner”* (BO).

In their opinion (N2, F5), the causes of such delays are due, for example, to: lack of human resources, computer constraints, need for information integration (data interconnection).

*“...The world is much faster...”* (FO), the greater ease of access to information by citizens, makes people much more demanding and puts more pressure on services. Before there was not access to so much information, people did not know. Currently, there are more access channels available and more transparency in the information. The SSD platform provides much more information to the citizen, and if it is not updated or available, creates an increase in the number of interactions with the services (email, telephone, front office). So there are so many more issues, there are many more emails. There is a greater need to access to more information, and more detailed. *“...they press the button there and it*



*comes out automatically, and yet some complain. If we look at this in this sense, the evolution is very, very, great. Could it be any better? It could" (FO).*

Besides that, some Simplex measures that were expected to relieve the workload, ended up entailing a greater demand. The BO group summarizes some of the most relevant aspects: *"because of the lack of resources, mainly, and because even with this new measure, gave the idea that we were going to have a lot less work, it is not like that, no more no less... There is more demand, because people have access to everything, to all the information on the platform, do not see this, or that, they send an email readily, call immediately, they want to know... There are many more questions, there are many more emails, there are many more things... there are more channels open as well... People did not have access, they did not know, now everything is available... there is any little thing... anything fails, they ask quickly... and we are less and less".*

In the opinion of the BO group and the TM, process automation and the use of email allowed a significant **Cost (S)** reduction (F4). As stated by the TM, *"to be able to use also these channels to avoid paper in notifications, to have a free channel with the companies with citizens, to communicate a very relevant information set in this field".* Dematerialization may also lead to better management of the Social Security archive. But more than saving in paper and postage, in order to achieve an effective decrease in Social Security costs, it is necessary to work for service efficiency, improve processes and increase productivity (BO).

Notwithstanding the specific characteristics of Social Security, which is relate to its social scope, the free services provided by Social Security, at least some services, such as the free emission of Social Security declarations, is questioned by the discussion groups (F5). *"They pay in Tax Office, they pay in Justice, why will not they pay here?" (BO).*

The interviewees consider that there is a discretion of criteria regarding the charging of public services, namely in obtaining declarations in the different state agencies, because some public services such requests are free of charge and in others are paid.

Pointing out as a solution to get all declarations, free of charge, whenever requested and obtained through SSD platform, and with an associated cost when required through the other channels. This payment must support the cost for using the service, since they are

resources of the Public Treasury, and may even be important in order to raise the responsibility of people for the indiscriminate request of declarations to Social Security services. *"Maybe, for example, send a request online. If the person do not know, or do not have access to Internet, the PA must provide an alternative way, but an alternative way with a cost, because the administration is also bearing an additional cost for the use of the service"* (BO).

Respondents mention that the lack of **Human Resources (S)** is one of the major constraints of Social Security (F14) and it affects service delivery. *"...if we had enough human resources we would work much better... we are not yet automated at this level..."* (FO).

Since no concern was taken to adjust human resources to material means to try to guarantee the same service level, *"the machine failed to efficiently replace the number of people who were leaving, was not yet compensated..."* (FO), and it is not foreseeable that there will be a strengthening of human resources, *"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"* (TM), the emphasis is increasingly on the reinforcement of digital channels, which are supposed to reduce the need for human resources.

However, the degree of automation of electronic platforms is still very low, which results in many processes handled manually, not releasing work force. On the other hand, people are increasingly being requested to fulfill numerous tasks, as mentioned by a FO respondent, *"More measures are being implemented but there is not enough staff to respond"* (FO).

One participant also made an interesting statement related to the image that may be passing when reporting statistical data on performance that may not reflect the real dynamics of the teams. *"From the moment that leaders over the years were sending statistics in green, because everybody wanted to be the best, and no one confessed its own mistakes, as it still is. They are understaffed, but continue to send statistics on greens and blues, because nobody wants to go in the red. What are we saying to those who manage the human resources? We are saying: We have too many people"* (FO).

In the opinion of one interviewee from the BO group, it would be equally important, a good management of scarce human resources, *"...the constraints that we have with human resources... that is the big problem of PA, are the human resources that in certain places can be very poorly distributed"* (BO). However, according with the FO group, Simplex is preparing the future by replacing man with the machine, *"the goal will be this, closing services... to stop being necessary the hire human resources for public services, the future will always be digital"*.

FO group, consider equally that there has been a dehumanization of Social Security, an opinion not shared by TM. *"We are talking about dehumanization at the political level and not of the institution itself, because who is here still tries hard doing it well and doing for the citizen, I say"* (FO).

With process automation new areas of work will emerge (N2, F5), be it the reinforcement of inspection services, or other areas where the human element will remain essential, because *"the more things evolve on a computer level the less human resources will be needed, but it is always necessary because there are always problems to solve and there is something else that I think, which is what should be done that is, all these people would not lose their jobs, they would be redirected to other areas, which is the inspection services and verify if the things we are implementing are well, it was to enforce and see if things are..."* (FO).

### **Quality Goals (C)**

According to the discussion groups, currently, there is a greater concern with the quality of information - **Information Accuracy and Error Tolerance (S)**, but there are some inhibiting factors, such as system errors, lack of data crossing, or even pressure on employees to do more and better (N2, F6). *"I realize this, that many times in that hurry to do, to do... the error then exists. And if the thing were thought, were matured, maybe even we would found ways to do, then rules could be created for everyone to do in the same way. This story of the speed, yesterday's requirement..."* (FO).

Civil servants report that the volume of **Complaints (S)** is very high (N2, F8). *"...I have the notion that they are much more, but also today people know that they can complain"* (FO). On the basis of these complaints is the non-compliance of deadlines by Social

Security, the lack of computer tools, automations that do not work properly resulting in incorrect decisions. Alongside these constraints, it would be essential to refine the rules for improving initial treatment of the process (the first decision).

Participants also note that people have access to more information and are more informed about their rights. *"It has to do with a greater information and a greater exercise of the rights. This is negative for us here, because it entails a greater volume of work and situations that require a more complex analysis. Now, from the point of view of the society, we have to see in another perspective"* (BO).

### **Requirement for Sustainability for Civil Service (T)**

The three pillars of the Simplex, as we have called them, are seen by civil servants from the following perspective.

#### **Relationship (C)**

Nowadays Social Security has available a set of tools that allows the citizen a varied choice and more adequate to their needs (N3, F14). *"We cannot forget that interactions with Social Security have not decreased, perhaps they are always growing, there are new rights that have been implemented recently, and several changes, and what is certain is that human resources have declined abruptly"* (TM).

But the reality of the relationship, not only is not uniform at the national level, but also depends on the type of target audience. *"accountants, who are a different type of public from the beneficiaries, most accountants and companies already have another way of contacting us via SSD, via e-mail, it is very rare to come to the front office"* (FO).

Respondents say that they seek to foster a relationship of openness and closeness to the citizen, making this relationship somewhat more informal. *"A narrower relationship with taxpayers can be seen as a measure of Simplex, facilitating communication and streamlining processes"* (FO).

The citizen's attitude has also changed. *"I think it is that image... I have nothing to do with it... I pay you the salary..."* (FO), or, *"the change is brutal, the way people behave today, because we have also become a more professional team, a team that does not work*

*with cronyism, tries to take the procedures as seriously as possible, and the way people relate to us has changed, but has changed overnight" (FO).*

Regarding to the degree of **Openness to Outside (S)**, BO group (F3) considers that the organization is more open to the outside, mainly by the number of access channels that today citizens have at their disposal. However, despite the number of available channels, there is an inability of resolution and response from Social Security. *"I think Social Security is more open, it is closer, now seeing things solved is another issue..." (BO).*

FO group and the TM have a different opinion (F6). Social Security *"is closing due to contingencies of lack of human resources" (FO)*. For the former, this impersonality is also in the relationship that is increasingly established at a distance, through the telephone, leading to the dehumanization of services, whereas for the TM, Social Security has a human face. *"In all its dimensions Social Security must have its human face, it must always have this availability, even if, for whom it is not so relevant, that have more ability to use other means of contact, this can be improved by this way, also releasing resources".*

A BO member reports an experience in how the Formalities Business Center allows a very high level of public service, because it requires a close relationship between the competent public agencies and a teamwork between officials. *"The Formalities Business Center (CFE) started before the Simplex project was known as such, but the CFE were the first Simplex. There were the public institutions necessary to create a society. The interconnection that we, colleagues from the different ministries, had there, I think that all civil servants should pass through such experience".*

FO interviewees (F4) point out that some disinvestment has been made in **Vis-à-vis (S)** contact. And today those who use more face-to-face contact, do so to solve more complex issues. *"When things are already being highly automated, it works well, it works. What is it that comes to the front office? That did not work well. Few are the attendances that are a simple thing... The attendances are increasingly demanding, and people want to see their situation solved, and it is very complicated for users to try to get to that person ... solve that complicated attending..." (FO).*

The relationship between the citizen and the front office service has not always been easy, so it is important to focus on **Citizen Orientation (S)**. If, on the one hand, the front office

is not dimensioned for the demand that exists, *"free attendance service that we know is not designed for the demand that currently exists"* (TM). On the other hand, both the quality of the information provided and the level of service are not satisfactory, *"...deserved an improvement of the information because maybe some citizens do not leave so well informed or with the process so well treated..."* (BO).

FO interviewees (F4) see **Appointment Service (S)** as an instrument that allows providing a better service to the citizen, however the service has been little used, since it is also poorly publicized. A member of FO group states that, *"we want people to start using more, to come to the services by appointment. When you open the site you will not find that anywhere. To make an appointment you have to give five hundred laps inside the site"* (FO).

The **Taxpayer Manager (S)** is seen as a facilitator of the relationship with Social Security. *"In this dimension of proximity, which I think is very important, for example in the relationship with taxpayers... that allows to reinforce this availability and this more effective answer to what are the expectations of great taxpayers... in the way that have interactions very intense with Social Security, with the volume of contributions they have, with the number of workers they have"* (TM). However, civil servants (F6) consider that this is a political measure, with low effectiveness, *"the taxpayer manager is more a political measure... the idea itself is good, but in practice..."* (BO), because it depends on the capacity of action of back office services, which makes the strategic manager a mere intermediary, which in an organization with scarce human resources represents a waste of resources. *"Often the manager ends up dying when people feel that we even have good intentions we redirect things but then there is no answer because the other services do not respond to us... often get stuck in services, and then people think: but after all I have this manager for what?"* (FO). At the same time, the strategic manager model has become very rigid, constraining the demand for services by companies.

In the opinion of all interviewees (F5), existing a strategic manager for big companies, it makes sense to have a **Direct Channel (S)** for accountants, because *"It would make perfect sense to pass on information to an accountant in the right way. A well-informed accountant may be the same as 20 well-informed clients"* (FO).

**The Human Element (S)** is important because it has this aspect of evaluation and discretion. This proximity, this human face of Social Security towards citizens can never be lost, because many of them need this comfort (TM). People are the face of Social Security, and their attitude influences the image that citizens have of the institution.

For example, the BO (F2) considers that citizens' expectations regarding Social Security are low, because *“people... already go without a very good expectation. Because it is so: if it did not go very well the last time, they already hope that it will not go well, but it can even go well, but they no longer go with that expectation that it will be fine...”*.

However, the FO (F4) has an opposed opinion, *“...in most cases I think we can respond and meet customer expectations, then there will be cases like all...”*. Despite the high average age of Social Security staff, they already have a different background and training, they have another attitude, which contributes to change the image that people had of Social Security officials.

In a different dimension the TM shows concern with the nepotism that still exists in the institution, *“Often we are even faced with different types of approach, which are examples of the fact that the system has blockages that can only be overcome, sometimes with the personal knowledge of someone who knows somebody from Social Security, and that he has been waiting for a long time for an information he cannot get”* (TM).

All civil servants complain that they do not have adequate **Training (S)** to perform their tasks (F13), either at the level of hard skills, to the correct accomplishment of the tasks, or at the level of soft-skills, for example learn how to manage time, or learn techniques to improve the relationship with citizens. Associated with the lack of training, the respondents also mention the lack of information (F4) that is also essential to ensure the good quality of the service delivery. TM considers that *“...There was also... a great disinvestment, and this training and this care with the provision, not only at a technical level, of legislative knowledge, but a broader training (soft-skills) that allows Social Security workers to have a greater capacity to fulfill its function in a correct way, with more security is fundamental. Quality of service also goes through this”*.

Simplex is not only technology-based and administrative measures. Many young people over the age of 20 have never had contact with PA. Therefore, to bring people closer to



the Social Security system, especially young people, must be a national design (F9). It is necessary to reinforce citizenship, and the basic principles of intergenerational solidarity, through education and a varied set of initiatives, even in partnership with civil society, in order to raise awareness about Social Security: What is it, for what it serves, obligations and the duties. A FO interviewee mentioned that *"another thing that I find is very important, and this has to do with education, is that these measures within Simplex, should have a measure of education in the citizenship of young people for the issues of life, because we educate for... but then for the life of the citizen no one educates them"* (FO).

### **Communication (C)**

The communication is an important pillar of Simplex, which, in the case of Social Security, reflects a lot of the institution's culture, since *"there is still a lot of us and them, it also makes communication difficult. When people do not see themselves as a whole, the institution, is the we and the they"* (FO), and the objectives of each public agency, because in the opinion of another FO respondent, *"communication between the several agencies, use a common language and goals"*.

External communication can never be effective if internal communication is not, because *"we know that certain things will happen because we hear in the media. There is no disclosure in the services."* (BO). The lack of a communication plan, the organizational structure itself, can compromise the effectiveness of communication, once *"I think there are too many bosses, the structure is too long, it complicates communication"* (FO).

Although there are several communication channels, this relationship between the sender and the recipient of the message is not always effective. Through a direct report from a respondent, *"...these ladies had already sent, several emails, they had already spoken on the phone, on the other side they said one thing, on this side answered another, and they had been like this for a long time. They thought they were right, then they ended up coming here... Actually the ladies were right, but the communication by email and phone did not work, and today when the ladies arrived here, in less than 10 minutes, the situation was solved... But it was being difficult..."* (FO). That is why communication must be given priority (N3, F7), because today there are many **Challenges (S)**.



It is important to focus on the **Internal Alignment (S)**, as a way to improve communication, starting by making known internal functioning of Social Security, and the assignments of officials, to all employees of the organization (N1, F6). According to a FO member *"...it does not facilitate Simplex... there are many people who do not know what others do, why they exist"* (FO). This is the only way to establish the most effective communication channels.

Services should be the holders of information, because having access to information from outside is not positive (N2, F2). *"Many of the changes are known by the media or by the taxpayers that go to the front office..."* (FO).

But they admit that even internally, communication, specially by telephone, which is the most immediate way, is being done more slowly because the employees do not give priority to phone calls given the volume of tasks they have to accomplish, making the organization close also inside (N1, F9). *"The employee does the service of two or three, the person is tired, has SIADAP goals to fulfill, it is normal to see the phone call, it stays to second plan..."* (FO). Thus, the telephone is also an administrative burden, and email then emerges as an alternative to telephone communication, as referred by an interviewee, *"...by email, for us front office, facilitated a lot, the communication with the teams"* (FO).

The contact with other public agencies is also not very different. In addition to not being able to communicate, they cannot set common goals (N1, F4). *"Institutions need to speak. Suddenly the... wakes up in the morning and remembers that they need a declaration X from Social Security, and begins to request the citizen, but rather does not talk to Social Security to know if we can issue that kind of statement... I would go even further, it is not because they do not speak, it is because they do not understand each other... They do not speak and do not understand... The last situation had to be... to solve. Had to be a third entity to serve as an intermediary to put order between Social Security and the..."* (FO).

External **Telephone Contact (S)** is very important, since it has associated a set of advantages. However, public officials recognize the poor quality of the nationwide phone contact center (N2, F3). *"it does not work... They say they do not answer, and when they answer they do not give the most accurate information, or tell to call to the other line"* (BO). In parallel, technical problems are reported with this technological solution (N1, F3). *"the satisfaction degree is starting to come down, of course, and once again it is the*

*image that we give, and the customer may be annoyed, he will not call any more, he will go to the front office" (FO).*

There has been a disinvestment in the nationwide phone contact center (N2, F3), as mentioned by the TM. *"The telephone channel has also lost in recent years, and especially with the closure measure of the Social Security Contact Center. Lost a lot of importance, and I consider that it was a very negative decision, even to the image of Social Security itself, which bad or good, with needs for progress, had a service that was useful".* But new investment measures in the Contact Center are planned, and *"It is a way needed and was an important deficit that Social Security will no longer have because it also fulfills another important objective, which is to release face-to-face service" (TM).*

The TM also considers that the contact center, *"although it did not have an important transactional component, allowed for an adequate response by the Social Security in terms of access to information and clarification of doubts of a more generic nature".* Contrary opinion has a civil servant (FO) that stated that he *"...cannot understand why, but it has been proven that we, with less but internal ones, were able to do a better service, than was done when there was the outsourcing, and now we return to the outsourcing model, which did not work".*

The local phone of the District Center generates great discussion (N2, F16). Participants recognize the limitations of the service available, *"It works poorly, because we know that most of the teams do not answer, others only answer one day a week... and people only call us the day we answer... And we have a lot of complaints from people who cannot contact us" (BO);*

Some respondents do not agree with this limitation, saying that if telephone access were available every day of the week, it would bring advantages to the services and citizens. *"I am against, and I continue to be against... answering every day is beneficial for us... I always thought that we should answer every day... because we can solve it immediately. It is less an email, less one thing to reply, one thing to register. Many calls are like this, there are certain teams that might work better, in others I do not know if it complicates the service or not" (BO).*

However, there is a strong argument that it is the lack of human resources to not ensure full-time telephone service. The influx of calls is too large, the services do not have enough human resources to be able to ensure, simultaneously and effectively, back office and telephone services. Because either the telephone is answered or the processes are handled. It is also a matter of internal reorganization of services. *"...People complain about this situation that they cannot access us. Now, we have to have a different organization, we cannot do everything... now it cannot be the people who are in the teams to handle the processes and to answer the phone calls all day"* (BO).

All participants (N3, F4) agree that the nationwide dedicated phone line project was a success. In the words of the TM, *"the evaluation I make is that it was very useful, then complemented with the email channel that there was... A great effort of connection to the taxpayers. This was an important contribution to the success of this whole process"*. Why not replicate this model on the nationwide phone contact center, as suggested by an interviewee, *"I think that line should continue. Each area should have its own specific line..."* (BO). However, it would represent a paradigm shift in the decentralization of the telephone service.

Three elements of the BO emphasize the virtues of **Email (S)**, as it improves communication and facilitates the lives of citizens and organizations, as they allow avoiding travel. According to the TM *"email is always a channel that is relevant"*, and should be used in addition to SSD inbox.

*"Now, from the administration's point of view, it hampers and encumber the services with more costs"* (BO). Therefore, most civil servants associate email with negative factors (N2, F14), *"the emails are very negative, they should be replaced by other platforms with a more formal appearance"* (BO).

The excess of facility fosters a breakdown of formalism in communication, and consequently of the objectivity of requests. *"The formalism of the requirements has been lost in part, often mixing personal feelings and expressing states of soul, not materializing with the necessary elements the purpose of their contact, forgetting that they are in a relationship with the PA and that, if they have a request to make must use of formality identifying what they want"* (BO).

The workload associated with applications accepted by email is curiously higher than paper requests, such as the marginal costs. Because the processes do not come already conferred to the operators, often lacking documents which forces the emission of notification, it is necessary to print the applications and the annexes, which represents an extra financial cost and time expenditure, *“when they send us by email it gives more work than when they come in paper support...”* (BO).

The email creates pressure on people, being a stress factor, once *“colleagues who cannot deal with it soon, end up having three, four, five, emails on the same topic, this will increase their work”* (FO), so *“It is an outdated tool that must be abandoned, it is a stress tool on employees”* (BO). The use of email as a one-to-one communication tool can also be a huge administrative burden, *“today were around 330 until the middle of the day... it is bad... I think it is good because we have been able to respond...”* (FO).

The forwarding of emails follows the organic structure of the institute, making the e-mail scrolling through a long path until reaches the final receiver, without the intermediaries, those who forward the email, add any value to the process (F2). *“It arrives at a certain point that we are left with doubts if there are people who only do that, forward emails... I have no doubt, I am sure that this happens, many people only do this, forward. Their work is 7 hours a day forwarding... Makes sense for a person who is managing a mailbox... now that the email has given so many turns, so many turns... I cannot understand”* (FO).

To complete this sub-category, we would like to add that, mass mailing of notifications and alerts by email is seen as an excellent communication tool for citizens and companies (N2, F8), at a marginal cost, which can help bring people closer to Social Security, and an incentive to comply with the contributive obligations. *“The institution had an obligation to make the notification... Why is it that we are not sending emails to people? What cost is it to send 10,000 emails a month? I think there is no cost. It would be an incentive... to comply...”* (FO).

But their use must be prudent, to ensure a certain level of formalism, and even to protect the legality of notifications and at the same time citizens' rights. *“I personally do not read the same way. I do not think it is just my email from Gmail. For me that email should be the email registered in the post office (VIA CTT), to be official... This information is*

*missing a bit... For me it is a mistake what is being done, because people have email, tomorrow they have already changed it, then they do not check, how can you be sure that the person accessed the email? How can you be sure that he has been notified?" (FO).*

Additionally, the TM also states that, *"we have another dimension that is important and has to do with recent legislation that is transversal to the different areas of governance, of electronic notifications, this still needs then an adaptation at Social Security level, with specific devices and regulations"*.

The SSD platform is another tool available to citizens and organizations, but its effectiveness is questioned by respondents given that their level of automation is still very low, becoming more of a communication channel for submission of Social Security applications than in an electronic tool to process information automatically.

**The Electronic Platform - SSD (S)** is another tool available to citizens and organizations, but respondents (N2, F10) question its effectiveness, 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. *"There is a course to make, for example they can submit an application, filling in the platform only the personal identification data, all the rest fill out a .PDF document, which they send via electronic documents, i.e. in the meantime we have to treat that document, it will stay pendent awaiting, it is impossible to treat at the time" (BO).* Which reflects on the applications response time submitted by this way, since they require a manual handling, *"If they enter in the SSD back office the requests are there by the thousands... the people sent things there, they are waiting, and then they will have to come to the services because nothing has been done" (FO).*

However, FO participants (F5) consider the electronic platform - SSD a tool that has had a growing demand on the part of people, having as a great advantage the reduction in the number of the front office attendances, *"people call us to ask for help on the portal navigation, even to submit the applications" (FO).*

In their perception, this demand is greater by professional users than by citizens, *"the part of benefits seems to be more developed. The idea we have is that it is less used.*

*Accountants and companies have another way of interact. Have also been encouraged to the use, although with less services" (FO).*

The SSD should be a tool designed to reduce the number of contacts by email and through the front office. However its low automation and the reduced set of services available, as well as the platform not being friendly and intuitive, counteract this goal (F6), *"the customer would like to do through SSD and cannot do it because there is no option, there is no functionality... and then he ends up sending an e-mail, or he comes to the service"* (FO). There is also some mistrust regarding the use of the electronic platform, *"and then he likes to come to the front office because, if he cannot do it online, he does not have proof, he prefers to come to the front office to take the delivery receipt"* (FO).

Different opinion has the TM, which states that, *"at the level of SSD, I think we should be proud of what has already been achieved, because there are already a large range of functionalities that would allow citizens to exercise a set of rights, functions and activities, that would release this need to travel to Social Security, or to wait longer to have the answer to their needs"* (TM).

### **Information (C)**

The access to information is critical to the performance of the duties of public officials. The interviewees complain about the difficulty in obtaining information, either through normative circulars, training actions or work meetings. There is no preparation of personnel, nor professional development, limiting the exercise of their functions. A member of the FO group stated that *"many times the information is: send an email and it is disclosed. It is not true. Binding circulars are missing, a lot is missing..."* And using an accessible language, because *"it lacks normative circulars, guidelines, procedures ... things should sometimes be in a simpler, more direct language ... and with the acts to be performed, because sometimes it is just theory"* (FO).

According to an interviewee, this lack of information disclosure even compromises the standardization of procedures, once *"when we did the monthly meetings, the procedures were much more equal... we already noticed a lot of difference in the procedures. Each one is already working a little bit in his own way"* (FO).

Currently, **Accessibility (S)** to Social Security information is larger, increasing transparency of Social Security. However, the way in which this information is made available raises difficulties in its interpretation, and the very quality of the data (errors, information not available or outdated) immediately generates an increase in contacts by citizens (N3, F12). As stated by a FO respondent, *"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"*.

Two interviewees report that, in parallel, citizens do not make a **Proactive Search (S)** of information about their rights and duties. *"...People also do not seek to be informed... Not now. It is all trifling, and Simplex as sinned there"* (BO).

Another important area of information that goes beyond the immediate information, that is currently being addressed, has to do with the possibility for people to make their long-term planning, namely to foresee the level of social protection they will have when they reach legal retirement age. The TM referred, *"this is an important aspect that I left here as a paradigm also of new avenues that can be explored, of access to information, transparency of the rules, and of citizen's knowledge and that he can count in a trustworthy way, and to make a planning in the long term, which is what makes sense in this area of Social Security"*.

The **Demandability (S)** of information that the State, and in particular Social Security, has towards citizens is counterbalanced to the same extent by individuals and companies towards the State (N2, F5). *"Also the fact that Social Security information is easier to obtain, as we demand more from taxpayers, and we are more demanding in terms of contributive obligations, they want the information more accurate"* (BO).

The TM and a FO interviewee point to the **Duplication (S)** of information by taxpayers, as an issue that Simplex has not been able to solve. *"The web portal 'Consigo' already lists several measures, around 43 measures including some of those that have to do with these scopes... it is a contradiction at this level, especially in the fulfillment of declaratory obligations, this path must be followed and it is forecasted"* (TM).

It is not possible to talk about Simplex without thinking of **Interoperability and Data Sharing (S)**, *"Social Security was not ready for this information. Social Security was seen*



*as the poor relative. Data interconnection between PA services is critical for the success of this process of administrative simplification. These routines have to be improved"* (BO), because there is an increasing interdependence between public services, which requires that services improve communication and relationship with each other, and commit themselves to set shared goals, because *"we do not work for the common good that is the service to the citizen"* (BO), and so *"PA should talk more about it to prevent citizens from playing ping-pong from one institution to another, there is still a lot of work to do in that area"* (FO).

This need for information sharing requires an additional effort to improve what civil servants consider to be the blockages that bound the success of initiatives of this nature (N2, F15). and they are of different order: standardize the information systems of the different PA agencies so that such data sharing is facilitated, legislation and data confidentiality are also seen as barriers to data sharing, cultural issues or even a position of strength that leads some entities to refuse to share data with other public bodies. An interviewee refers that *"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).

A FO respondent mentioned that *"...even with interfaces things fail"*, whereby data-sharing protocols themselves deserve a different approach, and should reflect the true needs of data receiving services. But for the TM there have been significant advances (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"*.

The challenge is also to change the relationship between one-to-one interoperability, to become a one-to-many, i.e., broad data sharing from the origin to multiple receivers. As stated by the TM, *"administrative simplification measures that are transversal to many services... often involving processes that have to do with information exchange between different systems, and this is very important to have an identical participation, and with the same levels of intensity on the part of the different stakeholders. It is vital, and has been essential, a very close political leadership"*.



For these reasons, it is necessary to overcome these constraints in order to move towards data sharing in other dimensions (N2, F2), like at the level of the EU countries, and as well as interoperability between private and public sectors. *"The next step was to move to Europe, which is what we are missing. Starting to share information with the European countries. It is even necessary to fight fraud, because at this moment we are becoming more and more aware of..."* (FO).

Interoperability can free the citizen of all this administrative burden that results from the lack of internal data sharing within PA, and as one FO participant refers, *"a while ago there was a measure that was supposed to be a simplification of the law that said... any information we need and that is known to PA has to be the services to get it, the data sharing. I think Social Security may even be of those who shares the most, and others are always raising data confidentiality issues"* (FO).

It is a fact that there is a lot more information, but with regard to **Binding (S)** information, the difficulties are many (F3). *"...Is that there is no clarification, there is little guidance, there is a lot of confusion and there is a lot of scattered information"* (FO). This leads to a lack of **Standardization and Accuracy (S)** in the information provided to users, as well as in the way each District Centre operates (N2, F12), *"...there is no guidance at a national level... and then it works like that, we do not understand each other"* (FO). This creates mistrust and discontent in people, and make them to return to the front office service to double-check the information that had been given to them (N2, 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 recognize that it is necessary to work to improve the objectivity of information transmitted outwardly and to standardize procedures at the national level (F7), *"some progress has been made, but still not to the level we would like, which is the quality of how we transmit the information to the citizen"* (TM). Information technologies can play an important role here (N2, F4), because the *"...evolution and this simplification has something that I think is extremely positive, which is to standardize the answers, because we live in a country with half a dozen square kilometers, and the decisions are unreasonable"* (FO). However, it should be complemented with other tools, as the TM refers, *"...we also intend to develop an integrated vision of customer*

*relationship, which we have called the 360 vision, which is the integration of the different communication channels... We have the ability for each person or each company that addresses to Social Security, we know precisely what it was in that perspective, of responding in a coherent and correct way, to those who come to Social Security, to have this integrated vision, and to have a historic of all these relationships".*

**Practical Guides (S)** are a useful tool that can help to improve standardization and accuracy of information, but are more useful to citizens and employers than properly to the services, as they present some deficits. *"Practical guides help, but sometimes their information is outdated... And they have little technical information, sometimes they are very light, they have such a light perspective that when we really have a doubt it is not there that we will look for information... The goal is not this... it is to outside... it is more of overall knowledge, it is not deep, because there are cases that we do not even have an answer for what we need"* (BO). Consequently, technical guidelines are essential to pursuit officials' tasks.

### **Information and Communication Systems (T)**

Despite ICT being one of the drivers of Simplex, is also its main blocker, compromising the **Usability (C)** of computer systems. *"At the level of informatics there are already some barriers in certain sectors, because when there is a problem it is very difficult to solve it"* (FO). For the FO participants (F11), the extreme reliance and the high power held by the single provider of technological solutions, is a blockage to the development and implementation of projects, strongly bounding the performance of Social Security services, once *"they can always find a way to get our lives stuck, and there is always work, human resources are always needed, but it is good because they keep our jobs, because otherwise this would work well and we would all go home"* (FO).

At the level of external users, participants (F3) consider that the navigability and the design of SSD website is not user-friendly, eventually moving away people (FO). The respondents (N2, F7) also consider that the beneficiaries show some resistance in the use of the platform, much for lack of confidence, unlike the companies and accountants that denote more tendency for its use, *"we realize that the beneficiaries are more afraid to deal with situations in SSD, they give up soon, do not even try"* (FO). The use of electronic platforms should be strengthened *"...in a careful way, with good sense, there are many*

*areas where this can already be done, and we should not hold to a justification that all people are info-excluded, or all can be info-excluded, when today most people have this facility and even this interest, they do not do it often, or because of lack of knowledge or because they do not have that level of confidence" (TM).*

On the other hand, the easiness or the facilitation in the use of the electronic tools can lead to unwanted consequences, resulting in improper framing, *"that was so Simplex, so Simplex, that when he found it he was already framed in something that should not be, and with fines and penalties, and so on. And then to solve it was complicated, and sometimes it is also a little ignorance..." (FO)*, like the discretionary power that platforms today assign to citizens, *"...people can go there (to SSD) to amend it. The experience we have is that whenever it is given the freedom for the client to move and change... it runs very bad... and then we will fall into such a facilitation that we had a few years ago and that was being revised" (FO)*. **Online Transactions Security (C)** is also a concern expressed by a respondent, who states that *"because truth be told, the more things are computerized the easier it is then to make great frauds. There are also big issues in this field, that we also have to be very careful, with data security, and the people that pretend to be others, and get things that is easier at that level, to informatics level" (FO)*.

The interviewees (N3, F10) mentioned that the use of technological tools in the relationship between the citizen and Social Security leaves out fringes of the population, who do not make **Use of ICT (C)**, which then have to resort to third parties to fulfill their declaratory and contributory obligations (BO).

This concern with a possibly info-excluded population 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..."*. It is necessary to segment the info-excluded population, because for example there are people who do not have access to technological means, but there are others that having this access do not show interest in this relation. In this way, communication must be differentiated, just like the support provided by the services. *"in an area like ours this (info-exclusion) is still more*

*relevant, and there will always have to be this concern, because many of them, as a result of the age or the socio-economic conditions in which they live, will always exist in these segments of the population" (TM).*

*Another respondent adds... "I am going to tell you now, not to forget me, take a note: 'I Daniel Blake'. It is a movie that I think everyone should see, people who deal with the public mainly. It is the client's perspective regarding services. And the story is a little bit around it, the way the services often evolve, but then they do not support those that are info-excluded and do not help them" (FO).*

It is not enough that people have the password to access SSD. It is necessary to give an incentive to people increasingly use the electronic channel, change deep-rooted habits, and generate trust, otherwise people will continue to move to the customer service to fulfill their obligations, instead of submitting the paper application, they will ask the official to register the application on SSD. *"The customer is so used to come to the front office, and sometimes he does not use what he has at his disposal" (FO).*

### **Risks of Simplex (T)**

Civil servants identify some areas that Simplex should pay attention to

The interviewees identify some areas that Simplex should pay attention. Starting with the expectation of reducing the **workload (C)**, civil servants (N2, F3) admit that the expectations regarding the reduction of the tasks were not fulfilled, as explain a member of the BO group. *"We will no longer have work... with Simplex... with the measure we will be without work... blessed measure!... but that was like this situation now... the last one that... in which it was also said that we were going to be out of work... which what girl?! It doubled or tripled..." (BO).* This workload is now escorted by much more intense **Work Rhythms (S)**, (F2), *"what happens often is that we do not even open the email, we did not have time yet... Before when we received on paper there was another time to give the answer, it was admitted that this time was normal, now the email has not arrived yet, I am not opening it yet, and the colleague is already calling to say that I have not replied yet. There is no time to think, to ponder, and then mistakes happen" (FO).*

Despite the administrative simplification that is visible and of public knowledge, Simplex measures, at least some, result in significant work increments, weighing on the

**Administrative Burden (C).** The interviewees highlight some of the causes that may be the source of this administrative burden (N3, F13). For example, measures that foresee the implementation of automatisms entail the manual handling of errors and nonconformities resulting from massive processes of data processing. According to a FO respondent, *"...it overloads two public services plus the citizen. We are talking about a situation where there is already an electronic procedure, and even when it does not work, it is always the citizen who has to walk between institutions"*.

Because the levels of development and process automation within the Social Security are not identical in the several business areas. Officials themselves often do data collection and data crossing manually. From an external point of view, respondents point out that the low level of integration of State information systems, through interoperability and data crossing, forces taxpayers to provide the same information to different State agencies, as stated, e.g., by the BO *"the citizen provides information in duplicate... in triplicate to PA"*.

A BO participant also refers that, *"...the legislation had to be harmonized... we have different concepts according to the Ministry... but the issues are similar... the concepts must be the same"*. This lack of standardization of legislation and normalization of information of the different Ministries results in the application of different criteria for the same concepts, facilitating the provision of false declarations and even fraud by users, while hindering interoperability data.

Another area that is identified as weighing the administrative burden is the manual preparation of reports with statistical data by civil servants. A task that is also time consuming and has no added value. As this interviewee points out, *"in the long term everything has improved, it is not all very good, but it has improved. Although later appeared more statistics, and more this and more that..."* (FO).

The TM emphasizes the interoperability as one of the factors that weighs most on the administrative burden. *"...Speak to each other, precisely for each of them to be able to gather the information they need, and demand from companies and citizens an effort that always has a weight, has several costs of context for companies and so on. That can be released because the administration has other ways of getting it, obviously always with the safeguard of data protection that is required at this level"*.

### Social Justice (C)

Social justice is also an important area for civil servants. In the field of **Equity (S)**, the performance of services must be guided by ethical principles of respect for the rights of citizens and companies, and for this reason, the participants highly value act ethically, so services must behave in a balanced way.

According to the opinion of the interviewees, if on the one hand the law is not equitable (N2, F6), Social Security action is also worthy of repair (N2, F6). First, “...*the law is not blind ... it always facilitates those who have more resources*” (FO), secondly, “*that taxpayer who has always fulfilled, and suddenly there is a month in which the thing goes wrong, cannot, or should not be treated as the one who has always failed... and nobody pays attention to this...*” (FO).

Another participant adds that the law of ethics or the ethics of law is also in the equity between public and private sector, “*we must always give the right of defense to those on the other side... My vision is a bit different... what was intended... was to protect or assign more rights to those who are on the other side. To PA brought more responsibility and shortened deadlines, and the duty of decision is thus a sword we have over our heads... without taking into account the constraints we have with human resources, lack of training and with computer means...*” (BO).

In parallel, another participant considers that “*the law should have more benefits for those who comply. Clear and obvious benefits...*” (FO), in other words, recognize and value those who comply, instead of giving advantages exclusively to those who do not comply.

In the dimension of allocation of social benefits, the intervention areas are vast (N1, F13). In the first place, it is necessary to recognize value in the allocation of social support, especially in the non-contributory regime, “*the balance is like this (tilt to one side), then we are going to create a measure for the balance to stays like that (tilt to the other side). But, when the balance gets here (equilibrium point) this measure is not suspended, then the measure continues to run and the balance will then go to the other side. Because when the scales stays that way (equilibrium point) there has to be a change in the measures. They are no longer necessary, they should cease to exist. Continuing to exist, unbalance again, becomes unbalanced to the other side*” (FO).

Secondly, it makes that, *"in the population the concept of the benefit changed from temporary to definitive"* (FO), creating a subsidy-dependent problem, which is now generational, causing serious social imbalances, *"and then they receive the benefits eternally, because it passes to the children, from the children to the grandchildren... We are already watching here the 4th or 5th generation"* (FO).

Finally, it calls into question the real support for the people who actually need it, losing all the effectiveness that was expected the law had, *"I have to assume that most people who come to the system really, come because they need, and do not come to try to cheat... but offensive is the amount they pay"* (FO).

The FO (F2) also considers that there is a **Disproportionality (S)** in the application of the law, which is visible for example in the system of administrative sanctions, *"then you will notify people, and fine people who have paid in the 30 days and the others who have not paid were not notified. I cannot think of this..."* (FO).

The performance of inspection services is very important, not only in fighting **Fraud and Tax Evasion (S)**, but also in ensuring social justice. There is a perception that this combat has improved, however, the performance of the inspection services (N3, F6) must also be guided by ethical principles, since it must have an essentially *"...deterrent and pedagogical effect..."* (TM).

Once the justification often presented (F3), *"...the costs that this would have do not justify the benefits, so the image that we are going to pass out is: prevaricate because it is worth it"* (FO), does not help to rule out deviant behaviors. This inertia (F5) is also evident in the reactive rather than proactive performance of the inspection services, *"...there is the oversight because there are also many complaints"* (BO).

Additionally, the interviewees recognize the need to strengthen Social Security control, in particular through more human resources, once *"It is an area that also needs to be reinforced, in particular through the means of inspection, of the inspection teams, because there is the idea that the potential for fraud identification, the potential for revenue collection, namely due to under-declaration processes, is great"* (TM).



These actions on the ground should then be complemented by data-crossing processes, in a timely manner (N3, F4). Because only with a more visible performance is it possible to reduce the rates of irregularities (BO).

The greater freedom of action given to beneficiaries and taxpayers must also be escorted by greater State control, which remains incipient. That is why it is necessary to continue working on people's awareness, because it is also a cultural issue, in order to reinforce the sense of social justice and to reduce social security fraud, which remain on the agenda (N2, F5). *"In Portugal, I do not think we have a very representative black market, there are more deviant behaviors of under-declaration of incomes, of wages, which should be a concern"* (TM).

Respondents (N2, F9) recognize that there is a lack of **Trust (S)** in Social Security. They point to several reasons that justify this breach in confidence, *"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..."* (FO).

The Simplex and the process computerization came to mitigate some behaviors, improving citizens' trust in the organization (FO). The TM adds that *"I do not think that this trust is conquered exclusively on the basis of this simplification, but on the basis of our ability to act in a more diligent manner, closer..."*. In the opinion of the respondents it is necessary to continue working to raise people's trust, *"I think it is important to have transparency and an increase in the level of confidence of citizens, because there is much that we already do well, but the citizen does not yet recognize it"* (FO).

Trust and social justice are also based on the sustainability of the Social Security system (N2, F3) - **System Sustainability (S)**. The TM states, *"One in particular that I emphasized is the question of the substitution of income in old age, and therefore the access to an old-age pension, when so much is spoken, because it is recurrent, in the question of the bankruptcy of the social model, and the financial and budgetary weaknesses of the public social security system"*.



### Political Issues (C)

In this domain, the interviewees identify three areas that should be highlighted. The lack of **Stability (S)** is one of the negative aspects emphasized by the interviewees (N2, F10), *"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). This continuous change increases costs and also compromise the medium and long-term planning of economic agents, as revealed by the TM. *"Always undermines the stability that the sector must have, in terms of security with which agents must rely, in particular and mainly of economic agents. The stability of a set of regulations because it allows them to plan also in the medium and long term, and all these changes have an implicit cost, whether it is the adaptation of computer systems, or the level of several operational facets, namely of the companies, and this is very relevant"*.

It is necessary to allow time for the measures to stabilize (FO). *"This limitation, in particular in the current government, to limit the production of legislation, and I know that it was politically assumed in an express way, through the measure of only legislating in one Council of Ministers per month, all this is a contribution that goes in the right direction"* (TM).

It is necessary to reflect on the **Strategic Vision (S)** of Simplex (N2, F15), because the effectiveness of the measures depends increasingly on the good collaboration between the different Ministries and between the public bodies that they supervise. As well as on the involvement of political power in these matters, mainly acting as a facilitator of the relationship between public services, in order to achieve the objectives of all parties. *"We are getting to a point where everything is very masked. And these things of Simplex are colliding with all this. On the one hand, yes, the relationship with the State is much more simplified, wonderful, but also allows much more permissive situations, then the State cannot organize itself for political reasons, then there is a lack of personnel"* (FO).

Civil servants also consider that the political agenda does not match the expectations and needs of citizens, once *"governments should establish a stability pact to ensure the effectiveness of the measures. This continuous change raises doubts whether these*

*changes are thought for the benefit of the society and the citizens or are only a mere fulfillment of the political-party agenda" (FO), therefore the cycle should change.*

The TM and the BO respondents (N2, F4) consider the Sovereign Debt Crisis period a lost opportunity to implement new Simplex measures, which leveraged the modernization of PA, *"And it should not have stopped with Simplex, and gone ahead, take all the Ministries from end to end, a major technological reform and at the level of PA" (BO). Instead, there has been a Simplex **Moratorium (S)**, which greatly detracted PA and the society, "we should make the most of it, and the PA that at the beginning, at least in Portugal, was at the forefront of ICT use, then lost its breath and private companies were the driving force behind the digital economy. Much of that knowhow was lost because was a precursor" (TM).*

### **Culture of Change (T)**

Simplex brought deep changes in the organizational culture of Social Security, but we were unable to gather evidence of a plan for **Managing of Change (C)**, (N3, F5). The officials speak only about the fears that Simplex triggered on people, namely the possible loss of their jobs. *"but the part that blockages these Simplex and the relationships that exist between the several departments, sometimes the people themselves have the perception... if this goes very well they will send me away, maybe let me jam it a little bit" (FO). The TM highlights the role of management in the process of change, "the way I look at this process is a truly top-down, not bottom-up, operation, it has to be top-down, it has to be addressed, because it has to be very well defined at the outset what are the objectives, and then an involvement, a responsibility from then on to the several levels of the chain" (TM).*

For the FO respondents (F4), a better **Time Management (C)** can generate efficiency gains in people and in services. *"On the other hand, there was also before, that situation of wasting time with what should not be lost. It trains not to lose" (FO). The **Sense of Urgency (C)**, (N2, F3), passes through a greater celerity in process handling and greater focus on deadlines, *"Nowadays nobody can think of going back to the old deadlines, because the world is much faster" (FO); 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).

With Simplex a new reality has emerged - the **New Roles of the State (C)**. Process automation and the allocation of competences to third parties allows the State to assume a different role in society (N3, F4). *"The state functioned as a consultant. It compelled people to think and make more thoughtful decisions."* (BO).

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 (C)**, a cultural shift in people, working methods and interpersonal relationships (N2, F30).

The organizational culture of Social Security, is also fruit of its diversity and complexity of relations, lives completely different cultural realities. Respondents consider that the culture of unaccountability, in which people know that they will suffer no consequences for their lax behavior, still exists. *"The majority of the cases that I know thus, with deep-rooted vices, are those who have never known another reality... Also has a lot to do with never having consequences... there are people who think that they can accumulate work, and one day the colleague on the side will do that job for him. Or else the boss does what? Will try to adapt the work to that employee, not the employee who will fit the job... Here, we go to a security that surpasses everything. There are cases that go beyond what is reasonable, and the consequences are always the same. He changes area, and the rest of the team do his work... It reaches a point that he has a CV...It is the culture that is rooted..."* (BO).

The spirit of belonging to the organization associated with the problem of communication is referred by a FO interviewee, *"there is still a lot of us and them, it also makes communication difficult. When people do not see themselves as a whole, the institution, is the we and the they"* (FO).

The interviewees also highlight the culture of internal communication that is associated with the rigidity of the hierarchical structure, *"even the way the leaders behave makes all the difference. If we have an open door leadership, that facilitates communication, that*

*does not put itself on a higher level, because this facilitates a lot, and as a rule the house adopts this stance. If we have a very hierarchical culture, then things get more complicated"* (FO). Like the new culture of the "email hierarchy" (FO), which is also associated with the hierarchical structure. And the attitude that the leaders assume deserves to be highlighted *because "organizational culture comes from above..."* (FO). Even the culture of the hierarchy comes into conflict with the lack of personnel.

Team spirit and mutual support are referred to as another aspect to be valued. *"The interconnection that we, colleagues, from the different Ministries, had there, I think that all civil servants should pass through an experience like that... We had our own culture. We saw that we depended on each other, that we learned from one another... I learned a lot from those people, it was a very enriching experience... It was the real Simplex, people left with their matter solved"* (BO).

The working methods and the mentality of employees also need to change, *"I am here to serve people, I am not here to serve my colleagues..."* (FO). It is necessary to adapt them to the present demands, *"it points out the problem, but does not identify the solution..."* (FO), and even culture itself by habits changes behaviors, *"the lack of responsiveness... I think is becoming cultural"* (FO). But the organization stills does not value the error as a process of learning and growth, feeding on mistrust and repression. *"It is worse than bureaucracy: let us see if I am not going to hurt someone"* (FO).

It is necessary to clarify the role of each actor in the Social Security process, because there is a **Generational Gap (S)** that needs to be mitigated. For this, more than informing it is necessary to raise awareness, through education for citizenship, because it is important to value social protection. *"This work must always continue. We know that... it is not the prejudice of the countries of the South to have almost a tendency and a natural disposition for this type of behavior, but we are not at the level of societies more evolved at that level, that the fulfillment of obligations to the State is a matter of honor to institutions and persons"* (TM).

Committing citizens with the use of SSD platform is another goal (N2, F2), *"the use of Direct Social Security is that it seems to me that it still implies a certain change of mentalities or almost cultural, because there is still this connection, or this dependence, of the use of other channels, by ignorance, or sometimes by distrust in the use this way"*

(TM). And the ultimate goal is to engage the society, mainly the younger generations, with the cause of Social Security (N2, F8), *“it also seems to me that most of this generation is not even worried about this, it does not even know what the consequences are of not paying for social protection. They have no perspective on life, they have no security, they have no anchor... they will live now, not thinking about the future. For Social Security is very serious, because if there is not this awareness that we all have to discount to protect the coming and the past generations. If this consciousness does not exist we can be creating a generation that will attach little or nothing to it (they will not value social protection), and increasingly it will be easier to escape and not to contribute, not to participate”* (FO).

One of the principles of any democratic society is **participation (C)**. The voice of the people does not reach the one who has the power of decision, and as a result, the decisions do not fulfill many of the expectations of society. *“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).

Participants (N2, F3) claim that even internally there is no participative culture, *“internally we are detecting that can be improved, we are reporting to the superiors... The problem is when it hits up there, the importance that the thing has... does not rise the last step... it does not matter because the person on the top does not give value... Does not feel our difficulties”* (BO). The situations of participative management are exceptional, only one respondent claims to have had an experience in this sense.

The TM recognizes the need for greater involvement of the several sectors of society (F8). A *“greater capacity to involve players within the administration, and to have a more planned and more rational process driving, because these synergies between different entities within PA is very important, and only then allows greater efficiency”*.

The democratic process is complemented by two more collective principles, namely **Transparency and Accountability (C)**, which are also defended by the officials (N3, F11). *“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). The TM adds that *“it is very important that there is transparency and knowledge of the many aspects of Social Security”*.

In this line of thought, we try to assess the degree of public participation of the civil servants, because these matters require **Involvement (C)**. Only two FO members 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).

To pull people to the cause of Social Security is necessary to invest in **Institutional Marketing (C)**, be it through the Internet, television, or another tool that best fits the public teaching and the promotion of public services. Respondents consider that there is little publicity of Social Security initiatives (N3, F15). *"SSD should be a marketing tool to captivate the citizen. We live in the internet age, people go to the internet, they do not read a book or a brochure. On YouTube there are informative videos of Social Security regimes, but they are not much publicized, which would be very useful"* (FO). The TM shares the same opinion, *"I am not sure that SSD, even with respect to the features that are already available, be used by all the recipients to whom it could reach and benefit from. So there is a great job that needs to be done at the level of disclosure"*.

In an area not yet explored by any interviewees, the TM highlights the need to adapt the organizational **Structure and Assignments (C)** of Social Security and the entire PA to the new reality, and to the new way of serving citizens and organizations, imposed by Simplex (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).

According to the **Expectations (C)** of the interviewees, Simplex brought many benefits. Nevertheless, they consider that it should be an open process, *"in our society and in PA it is essential to keep in mind this need for permanent improvement. We may be talking about Simplex or something else..."* (FO), which requires evaluation of impacts and identification of improvement opportunities, in a logic of continuous improvement (N3, F19), of which there is no evidence. Therefore, this gap in introducing process improvements results in significant costs and increased administrative burden. *"it is not that the measures are not useful, we feel in our day-to-day that things have changed for the better, the important thing is that the measure is launched, from the moment the measure is released, they no longer care about the measure. If there are improvements or corrections to make, it does not matter anymore. The important thing is to say, we did this, we launched this measure, we put it into practice"* (BO).

## Effectiveness of Simplex (T)

The respondents consider that the real **Simplex Recipients (C)** are the citizens (N3, F17). All communication is directed outwards, so the civil servants feel drawn away from the Simplex change process. *“It is focused more on the citizen, in the need of the citizen, and consequently some things turn out to be in our favor... 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).

Simplex suffers from a lack of global vision, because the impacts that are good for citizens must be equally good for public services and for civil servants. There are measures without public visibility that can have great internal impact on the efficiency and effectiveness of services. *“There are measures that could be implemented, even with no visible impact to the outside that could contribute to the process of change generated by Simplex”* (BO).

Consequently, the effectiveness of Simplex depends on the involvement of the services and the confirmation of the feasibility of the measures by these. Therefore, Simplex should redefine its target audience and field of action, not just limited to the citizens and the organizations, but also including the internal functioning of the services, not only in isolation but the PA as a whole.

In terms of the overall **Balance (C)**, the evaluation that all interviewees (F27) make of Simplex is positive. *“my overall balance is positive, obviously in need of adjustments, more in terms of the projection of the planning of measures”* (TM). *“The relationship between citizens and companies with Social Security improved, and there Simplex helped”* (FO).

Simplex is banalized, having become part of everyday routines of public servants. It is a new culture that has already been assimilated. Therefore, there are always aspects that need to be reviewed and improved. However, without evaluation and implementation of corrective measures, *“...people discredit Simplex”* (FO).



It is important to think of Simplex in an integrated way, "...Simplex should be thought of as a whole" (BO). The TM emphasizes that "it is very important that it be a structured program because it allows this consistency, gives this integrated vision, and above all a gives political priority, (works as) a leverage effect, to be precisely a driving force for progress at this level" (TM). Civil servants consider that Simplex should be an open process not focused exclusively on technology-based measures, but also include changes in administrative procedures, legislation, cultural aspects and training. It should be a transversal process to PA, and not only supported by isolated measures that undermine its effectiveness.

The key note of Simplex should be Simplify and not facilitate, "I think we should be able to simplify without falling into facilitations" (FO). At the same time, the disclosure of new measures must take into account the installed capacity of public services, both in human terms and also in technical means, "more and more measures are being taken, but then they do not have sufficient staff to respond" (FO), to reduce the distance between the expectations that are created in the citizens and the effective performance of the services.

But all this needs an assessment, "It should be reevaluated... We are not aware of the social impact, of the economic impact. We believe it has improved... we believe! It is our perception... now in effective terms, we do not know..." (FO).

The triangle of vectors that drives Simplex, **Legislation, Technology and Procedures (C)**. There is a relation of mutual interdependence between the three vectors, but it is not easy to determine which one leads the Simplex (N3, F9). If for some the technology is what commands, for others it is the legislation, or even the procedures, "there are no procedures to change what the system does not allow, but which the law demands" (FO). It is certain that these three vectors are inseparable, "everything together, it is the set, which is what makes things better or not" (BO).

There are some **levers and blockages (C)** of Simplex that respondents identify as actions that can be taken to accurate the course of Simplex (N3, F15). One of the most significant blockages identified by public officials is the failure to evaluate the measures. Respondents argue that measures should be followed up in the post-implementation to ensure that corrective measures are introduced. "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 financial factor is pointed out as one of the causes for not implementing corrective measures. It seems that the cost of implementing the corrective measure is accounted for, but the cost of not implementing it is not counted. The lack of human resources is also limiting the current capacity of Social Security services. *"Simplified, but we are much less, and things arrive faster, then we do not solve, and then the treatment is the same.... The communication accelerated but then the services did not respond" (FO).* Which then bumps into the software provider, *"give the software provider the means to get the application up and running, listen to what the problems are, the services report the problems, fix them right away, it is solve... we give the feedback to the software provider, but then they stay there delaying" (BO).*

Simplex relies essentially on technology, so by not reinforcing this area, the effectiveness of any measure is compromised. It also follows from the statements of the interviewees that the level of integration of automation is still very low, requiring a great deal of manual work, even because there is no evidence of profound changes in procedures.

In addition to the IT part, respondents identify deficiencies in the provision of national guidelines and harmonization, because it is also necessary to quickly resolve issues related to the interpretation of the law and the procedures. *"They do not respond... so many times that we said this, said this..." (BO).*

Business management practices, also focused on the financial side, and the top-down support, can contribute to improve the performance of Simplex and consequently the performance of the services of PA. *"The career leaders is very important... certainly helps..." (BO),* to overcome barriers.

To conclude the points of view of civil servants, we add that there is no Simplex measure that is effective if downstream courts act as a blockage to State administrative activity, *"courts continue to be a little a world apart..." (BO).*

In TM's opinion, *"a critical factor is a correct sizing, the calendar of the measures, so that it can be achieved in accordance with those timings that were set to achieve the goals".*

Public officials consider that the **Citizen's Perspective (C)** on Simplex is a bit misrepresented (N2, F10). *"Today an image of facilitation has been create... which is bad. Easiness of access... but lack of knowledge about legal obligations"* (BO).

Today citizens can obtain all the information and documentation with an easiness that services cannot keep up with. *"Sometimes people... think that we already have access to everything... and why it is not solved? You already have access to the whole information!... People have the idea that we have access to everything... And then we explain and people... some understand others not, but the complaint is already here"* (FO).

This facilitation led to the need to take a step back in Simplex to restore some control rules. *"There was a great euphoria at the beginning because Simplex was almost equal to facilitation, and now things are already going at cruising speed, and procedures were normalized. At first, everything was great and with the development of things, procedures were normalized. In many situations, there was a need for normalization because there was fraud, and when we became aware of fraud, we created rules"* (FO).

Respondents feel that the **Image of Social Security (C)** has been evolving positively. There are several factors that have contributed to this (N3, F11), such as the reduction of deadlines, the improvement of information quality, the service level, the professional way of serving the public, the proximity to the citizen, and the institution's own dynamics because the image is also made by the action. *"Globally it has been improving. I do not think it is very high, I think it is a long way to reach levels that we can consider enough"* (TM).

Nevertheless, this image is sometimes pinched (N3, F9). The heavy past of Social Security, is perhaps one of the major marks, *"the Social Security has a heavy past that influences the image"* (FO). But there are others, such as the lack of training and the support to the citizen because knowledge has been lost, the own service level due to several constraints whether the front office or the telephone contact. *"The general perception that exists, often conveyed in the media, is that the system does not respond at an appropriate level, and therefore guarantee a high service level"* (TM).

Social Security has an **Unique Character (C)** within PA (N1, 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).

## Appendix 6: Code Dictionary

### External perspective - Accountants

<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Evaluation Reports and KPI</b>
<b>Interpretive Summary</b>	What is known about official studies concerning with the assessment of the impact or effectiveness of Simplex' administrative simplification measures and of the legislative framework.
<b>Quotes from Respondents</b>	<i>"I have never looked for, and never crossed myself (with this information)... sometimes I realize one opinion or another, not a study or an official evaluation" (A4); "I have no knowledge of reports on this evaluation" (A7); "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).</i>
<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Praxis - Knowledge Made from Practice</b>
<b>Interpretive Summary</b>	It is intended to assess the degree of familiarity and knowledge of Simplex, based on common sense, personal experience and practice of the interviewees. It is not a systematized knowledge, but rather a knowledge of the facts, an <i>ad-hoc</i> knowledge.
<b>Quotes from Respondents</b>	(+) <i>"I know the impact within my organization, and I know that there has been a great improvement and we are able, in terms of computerization, in terms of organization, to improve things and procedures" (A3); "I am not sure exactly what the measures were" (A6); "...from the impact that Simplex measures have on our work and by the functioning of the services, whether it is better, whether it is faster or not, if it takes more time. Our knowledge comes from our experience and our daily work, our contact with Social Security" (A13); "Something that can happen to us, we are caught by surprise" (A16); "Maybe because we are faced with improvements, we do not know if they are service improvements, or if it was properly scheduled under Simplex" (A17).</i>

(-)

*"has been increasingly simplified... taking away the part of the issue of the duplication (of information)" (A10); "there are certain situations where there are more demands because the work has more deadlines to comply with, and as it has also become easier... there is more information to provide" (A12).*

<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Comparative Analysis</b>
<b>Interpretive Summary</b>	Simplex performance features different speeds. Accountants tend to compare performance among the various public services with which they relate most, especially between Social Security and Tax Office.
<b>Quotes from Respondents</b>	<p><i>"Social Security was relatively late in relation to Tax Office, which are usually the two entities with whom we work more and we tend to compare, and we see that there is an attempt to evolve these processes. I think it has margin" (A8).</i></p> <p>(Political issues)</p> <p><i>"Social Security, the president is a political post, and I have the impression... my reading is that, it is a person who is there, often does not have the complete notion of services to be able to demand" (A6), "Tax Office has a greater capacity for execution. Now if you tell me: no, this is Social Security policy, perfect!" (A17).</i></p> <p>(Started later)</p> <p><i>"Social Security still has a lot to do in Simplex, it was the one that started later" (A14).</i></p>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Information Technologies</b>
<b>Interpretive Summary</b>	New information technologies, computers and Internet, as the backbone of administrative simplification, and the great driver of the debureaucratization process of PA, carried out by Simplex.

<b>Quotes from Respondents</b>	<i>"computing is made very much from software houses' perspective" (A1); "computers that are one of the pillars" (A2); "many of the obligations are complied online" (A8); "Simplex is only possible with the new technologies, there was no system to implement Simplex before this boom of the last 15 years, there was no chance" (A19).</i>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Administrative Simplification</b>
<b>Interpretive Summary</b>	Reduction and rationalization of administrative procedures.
<b>Quotes from Respondents</b>	<p>(+) <i>"making life easier for citizens and companies" (A2); "set of measures in several areas that would allow a much greater connection between people, organizations and institutions" (A4).</i></p> <p>(PA as a Simplex Target) <i>"Simplex had the merit through small measures that are not of great impact, or even widely spread, that have been simplifying the life of three parts" (A1); "in relation to the State because it greatly improves the productivity of civil servants" (A3).</i></p> <p>(Room to improve) <i>"in the specific case of Social Security at the moment I think there is still a lot of things, namely... it is confusing... it is already better, but even then we still have some difficulty in combining these things" (A6).</i></p> <p>(Process reengineering) <i>"it is very simple to do the line of the processes themselves, and when we map processes, where we give deadlines there, we involve people, we involve tasks, we achieve goals, things become very simple" (A17).</i></p>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Administrative Simplification</b>
<b>Subcategory</b>	<b>Axis II</b>
<b>Interpretive Summary</b>	Administrative simplification of citizens' lives and businesses.
<b>Quotes from Respondents</b>	<p>(Achieved)  <i>"more through new technologies, but I think the procedures have been positive" (A8).</i></p> <p>(Need to improve)  <i>"Administrative procedures... have not yet reached a sufficient degree of maturity" (A5).</i></p> <p>(Greater requirement)  <i>"administrative simplification... this simplification means more deadlines, more speed, more tasks on our part. Always associated with the Internet, there is a lot of things that are done on the internet today that were not done" (A7)</i></p>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Interpretive Summary</b>	Optimization of the number of legal diplomas.
<b>Quotes from Respondents</b>	<p><i>"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); "legislation... has a huge weight, and this is urgent to review" (A4); "today, organizations do not get too attached to this" (A8); "Simplex should be the first to clear up the home of the State itself" (A11); "Legislation has to be demanding because it is important that there are rules that protect us daily, but actually it can be simpler, demanding what is obviously necessary, but without going into details that are difficult to interpret, and costly to implement, from a financial point of view, or from an administrative one" (A18).</i></p>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Axis I</b>
<b>Interpretive Summary</b>	Improve legislative output and ensure the prior assessment of the administrative costs of each new regulation.
<b>Quotes from Respondents</b>	<p>(Not achieved)  <i>"The legislation I think has not produced... I think that perhaps the other components have obtained better results than properly... they have been more the engine of simplification than the legislation itself. Legislation, perhaps, is more a block"</i> (A6).</p> <p>(Achieved)  <i>"with regard to improving lawmaking, I believe so, in the sense that... we have the information more easily"</i> (A18).</p>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Features</b>
<b>Interpretive Summary</b>	Improving law features.
<b>Quotes from Respondents</b>	<p>(-)  <i>"they also wanted to simplify at the legislative level and they did not simplify anything. This is unpalatable, and more, it is of such things that then are made to go on forever, to who writes about it and to who tries to apply it, and the courts..."</i> (A1).</p> <p>(Associated costs)  <i>"to produce legislation with lower costs, less bureaucratic... I mentioned the example of... which is contradictory, and I can give you even more examples"</i> (A3).</p> <p>(+)  <i>"we have had better legislation, because it has to be adapted to new technologies"</i> (A17).</p>



(No difference)  
*"I do not notice difference" (A7).*

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Law-making</b>
<b>Interpretive Summary</b>	Excessive legislative production.
<b>Quotes from Respondents</b>	<i>"There is a legislative production that is something from the otherworld. And we sometimes even wonder: But would it be necessary so much?" (A1); "Legislation must be seen in the medium and long term because who is on this side, entrepreneurs, must have a concrete basis for a future decision-making process. And they cannot take a decision today based on legislation that is currently in force, and in the next year is no longer the same, and that changes substantially procedures, costs and so on" (A18).</i>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Interpretation</b>
<b>Interpretive Summary</b>	Subjectivity of the law.
<b>Quotes from Respondents</b>	<i>"Nobody knows how to interpret that. If people cannot read what is there, it is because it is misspelled. Who reads on one side reads it in a way, who reads on the other reads differently, and then for each law that comes into force has to come out a circulated craft to explain what it is... and maybe it still says something else" (A11).</i>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Enforcement</b>
<b>Interpretive Summary</b>	Difficulty in law enforcement.
<b>Quotes from Respondents</b>	<i>"when a law comes into force they do not ask if that is feasible, they publish, they do and then there is a huge difficulty in enforcing, and then they come 'round' certain things to make it achievable in practical terms and computer-wise"</i> (A11).
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>The Process of Legislative Production</b>
<b>Interpretive Summary</b>	The participative process as a way to improve legislative production.
<b>Quotes from Respondents</b>	(Non-participative) <i>"people who are on the ground know better how things should in practice work better, they should have more... But I think they do not have any power, but they should have, because those who work with things know how it would work better, but I do not see..."</i> (A15).  (Participative) <i>"Surely the Social Security Institute proposes to the Secretary of State, or gives feedback and even drafts the bill for the Secretary of State. So whoever does the job is certainly the Social Security Institute of the legislation of Social Security"</i> (A14).

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Law Effectiveness</b>
<b>Interpretive Summary</b>	The outcome of the law.
<b>Quotes from Respondents</b>	<i>"legislation has some gaps, and the effectiveness of such enforcement sometimes is not as straightforward as it should be"</i> (A20).
<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Debureaucratization</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on bureaucracy reducing.
<b>Quotes from Respondents</b>	<p><i>"set of rules that were established at the time to simplify several bureaucratic processes in the PA"</i> (A10); <i>"simplified the relationship with PA"</i>; <i>"we have resumed this orientation, which is to continue to simplify administrative acts"</i> (A17).</p> <p>(Paper volume reduction)  <i>"we are a little bit better, services are debureaucratized, there is no longer so much paper"</i> (A15).</p> <p>(Cost reduction)  <i>"speeding up these processes improves the operation, reduces cost, in other words, it is necessary because it is important and urgent, and nowadays things run at the speed of light"</i> (A4).</p> <p>(Time reduction)  <i>"in terms of the time that is no longer lost, easier to meet all tax and non-tax obligations, less time is wasted"</i> (A13).</p> <p>(Use of new technologies)  <i>"the bureaucratization that we had with all the necessary documentation, which is now done on a platform"</i> (A18).</p>

(-)

*"Portuguese State had an attitude of distrust towards the citizens. They demand us a thousand and one documents... because I think they distrust everything, then people get these documents... and from that moment... there is no more control, the person has to worry only to get the documentation, but then in practice when implementing the project can even do something completely different, so we are here creating means of control that causes huge costs. Then in practice it does not work because it does not regulate, it does not control" (A3).*

(Red tape is necessary)

*"For defense of PA, cannot believe that everything on the other side is with the pure of the intentions, and must create defenses, so the bureaucratic system has to continue to exist, some. That, I perfectly understand. We cannot be utopian and say that they are all honest people. It can be very beautiful, but in practice it can degenerate. The system has to create defenses, and this creates bureaucracy" (A19).*

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Process Dematerialization</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on dematerialization process.
<b>Quotes from Respondents</b>	<i>"instead of sending physical documents, have to go to the services to make this delivery, when the services of the State through Simplex open to dematerialization in the sense of accepting any document by digital means" (A3), and an advantage of Simplex, "dematerialization, which is one of the features associated with Simplex, has helped us immensely" (A3); "processes dematerialization is very important to us, we work on it on a daily basis, and we feel it is very good" (A13); "a set of declarative obligations that previously had to be done in person or on paper, which... are now made via Internet or by email" (A13); "The process without scanning is better. We fill in and it is done, but there is always some need for attached documents" (A14); "services' workload decreases greatly, because they would have to insert them all by hand and now they no longer have to do it. It is also simpler to check the statements" (A15).</i>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Automation</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on automation process.
<b>Quotes from Respondents</b>	(+) <i>"the reduction of manual tasks" (A3).</i> (Need for increased automation) <i>"it requires more process automation to release resources, at this moment I do not believe that there is room for hiring people" (A8); "more processes automation and more crossing data between public entities was required, and less scanning by accounting offices" (A5); "Social Security, everything that is processes we have to wait for a manual treatment..." (A9); "It is a complication, it is a lot of pressure, although it appears automatically there, people (civil servants) are very few" (A9).</i>
<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Financial Strictness</b>
<b>Interpretive Summary</b>	Concern about the good management of public resources.
<b>Quotes from Respondents</b>	<i>"if they changed it a little, they made a better management of resources and money" (A9).</i>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Tax Load</b>
<b>Interpretive Summary</b>	Concern about tax load.
<b>Quotes from Respondents</b>	<i>"The image we have today is that we have a very high tax burden in terms of Social Security, and in my opinion we have, but then we cannot understand where this money is spent or how it is spent" (A18).</i>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Deadlines</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on response time.
<b>Quotes from Respondents</b>	<p>(+)  <i>"I have the idea that everything is now a bit faster. I think that at the pension level maybe 20 years from now we will almost ask for a pension as if it were the unemployment allowance, it goes from one month to the next, shall we say it like this, almost instantaneous" (A10); "...deals with the process more quickly, and above all it is done on time, which facilitates all parts. From this point of view we can say that it is much better" (A13); "decreases response time" (A18); "all of this has had a substantial improvement, a lot, a lot, a lot... That is also because we are less dependent on people and more dependent on machines. This information ends up to arrive faster" (A18).</i></p> <p>(-)  <i>"when it depends on the human side things get complicated. It was always like this, but with the Simplex we got used to things faster..." (A9); "They are much faster, but we have to go there and pinch. If we get there and wake the situation up, two days later the thing has triggered and it is starting, but we have to wake it up, it is asleep. Before, not even that happened, there was a lot more inertia, things took time. They were not always treated properly" (A19).</i></p>

(Managerial decisions)

*"Debts should be automatically communicated when they enter outside the normal period. We can say, from a social point of view, even if we believed that this happens, until 3 months the debt is not executed. I think it is a facilitating agent. On the other hand, there is no effectiveness of services" (A17).*

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Costs</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on cost reduction.
<b>Quotes from Respondents</b>	<p>(+) <i>"...this simplification and this speed means a considerable cost reduction... for both sides" (A3).</i></p> <p>(+ AP) <i>"maybe the cost reduction for PA ... only in this way" (A20).</i></p> <p>(- Accountants) <i>"because frequently to comply we have to spend a lot... such are the context costs" (A1).</i></p>
<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Human Resources</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on human resources.

<b>Quotes from Respondents</b>	(Reduction) <i>"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); "came to take some jobs from Social Security" (A10).</i>
	(Proper sizing) <i>"And this, sometimes, makes it difficult... and may be also few employees, for certain areas or sectors" (A15).</i>
	(Reallocation) <i>"this now is an issue for you in organizational terms, but I think they can release more people in this area, because in terms of registration and these things, we could all help a lot with the work and the processed information that we send to Security Social" (A3); "liberate people to help us and to interpret this legislation, this law, this conflict that there is usually, that we have some difficulty in obtaining answers and solutions" (A3); "Maybe requalify these resources also for this inspection process, which I believe are rather deficit" (A8); "The people, some, were going to leave the place where they were, to be requalified, we would redesign, which is what is missing in PA, the general organization chart of all this. We could work better, and we do not" (A17).</i>
	(Asset) <i>"renewing your staff, you still have some people from my time there, they are going to reform all" (A1); "We seen people dealing with technology in an absolutely painful way, even beyond in Citizen's Shop those people of old age have difficulty adapting" (A1); "And this kind of things, the State itself should reinforce, because if the State invigorate... it is like with companies, if my staff work satisfied with me, I give a prize to my employees who help me in everything, it makes sense!" (A20).</i>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Quality Goals</b>
<b>Subcategory</b>	<b>Information Accuracy and Error Tolerance</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on quality data.
<b>Quotes from Respondents</b>	(+) <i>"more accuracy" (A1); "improve both, on our part, on the part of the taxpayer, and on your part, because we do a task and this task is done all at once, it will help your services" (A3); "I am responsible for the information that I submit, if there was also a responsibility on me from Social Security by saying that I am submitting wrong information, as now with the remuneration statements, there would be more care" (A8); "We have an advantage that IT</i>



*companies help us without knowing... they have to make the updates, and they help us in this way... they prepare the system and also give some tips" (A9); "there is less error tolerance" (A15).*

(-)  
*"information quality... are not updated as we would like or how it should be, often have old situations that reappear and, supposedly, were already resolved, I believe it has to do with the historic, with issues from the previous program" (A4).*

<b>Theme</b>	<b>Designs for Simplex</b>
<b>Category</b>	<b>Quality Goals</b>
<b>Subcategory</b>	<b>Complaints</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on complaints reduction.
<b>Quotes from Respondents</b>	<p>(-) <i>"I tried to make them see... they did not want to talk, that is okay! It was one of those situations where formerly we used to talk, and then each one kept his conviction and things worked out" (A1); "they did not want to, and it is all in court, which is usual now..." (A1); "to fight a little what is worse here in Social Security, which is in relation to all those complaints that we make" (A3); "The complaints we make, which I have already told you, are immense. Last year and this, at least in relation to certain types of taxes, the amount is much greater. The platform also allows us to do it directly there. But the time that we lose there? It is not only do it, we have to justify, attach documents..." (A20); "Even without a specific study, there are so many complaints, the website itself has so many complaints... so many studies that are done, so much that is done, should have" (A20).</i></p> <p>(+) <i>"but we have always solved all the problems in a satisfactory way, without litigation, yes, over all these years, which is good, is positive" (A14).</i></p>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Interpretive Summary</b>	Relationship with the citizen.

**Quotes from Respondents**

*"help the user, help him to comply with, and help him to understand how things work, and help him to deal with his tasks faster with minimum effort" (A1); "the new technologies and the Social Security portal have facilitated the relationship" (A4); "Social Security also does not has a very famous past, in Social Security where things were slow, processes stagnated, there were many blockages" (A4); "If we are already in the optimum, maybe not, we are making a path, but I think we feel a positive evolution here, even approaching a little, because these questions then approach, and the speed, and the access to the information ends up getting closer" (A4); "a more participative organization" (A5).*

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Celerity</b>
<b>Interpretive Summary</b>	Simplex impact on process celerity.
<b>Quotes from Respondents</b>	<i>"There are situations that were dragging on and are now extremely fast, i.e., information crossing, the way we solve and unblock situations" (A4); "The system is faster making life easier for us in sending and certifying a lot of stuff, certificates are online, a lot of things are online" (A15).</i>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Remote</b>
<b>Interpretive Summary</b>	The new relationship at a distance.
<b>Quotes from Respondents</b>	<i>"We used to go all the time to Social Security, we were always there every month, we were going to take care all matters, and this no longer exists" (A2). (Proximity) "there is a greater proximity between public services and users. It is an approach a little bit at a distance" (A13).</i>

(Savings generator)

"It is Simplex hereupon, we do not have to leave here, we do not have to waste time in queues" (A9).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Virtual</b>
<b>Interpretive Summary</b>	Change to the virtual world.
<b>Quotes from Respondents</b>	<p>"The electronic desk that you do not know by whom you are being attended. Previously, you used to call and there was someone who would listen and try to solve your problem" (A1); "shall we say, about 95% at a distance, by Internet or email... in our case it is pretty good" (A13); "the new technologies allowed the user to have access to the relationship with the direct State" (A14).</p> <p>(Impersonality)          "And then at that (electronic) desk... where are those specialize people, the one at that counter?" (A1).</p> <p>(Technological channels access)          "but I imagine someone who lives... somewhere further away... he or she may has this problem if he wants to have that personal contact. It may also be a problem for people who do not have access to new technologies" (A8).</p> <p>(digital authentication)          "porque muitas das coisas não têm validade. As pessoas tentam que se envie por PDF, aquilo não tem... quer dizer, geralmente consegue-se distinguir se aquilo foi impresso aqui na impressora ou se veio por internet, mas devia vir com certificação digital, mas a maior parte não vem" (A19).</p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Opening to Outside</b>
<b>Interpretive Summary</b>	Opening degree of Social Security.
<b>Quotes from Respondents</b>	<p>(-)  <i>"...it is much more impersonal, we cannot get to the person, and sometimes talking to people and explaining is different than sending an email... communication is still important, and it is one of the disadvantages of Simplex, the face-to-face contact was lost" (A9).</i></p> <p>(+)  <i>"I do not notice much difficulty at the interpersonal level... But I have solved a lot of things in direct contact, I used direct contact very much, I have always used..." (A7); "perhaps in the next generations people will already be more used to computers" (A15).</i></p> <p>(The human link)  <i>"the fact that there is a Simplex does not release each institution of having a face for us or for the ordinary citizen" (A20).</i></p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Vis-à-vis</b>
<b>Interpretive Summary</b>	The value of face-to-face contact.
<b>Quotes from Respondents</b>	<p><i>"The State on the other side of the counter is very important in a lot of situations. You have to go there to ask, talk to the employee, advise, I cannot prescind this relationship" (A14); "people are very important in these things. It is such story, this is blind here, but if there is a human interlocutor on the other side, it works better" (A14).</i></p> <p>(Barriers)  <i>"When it is necessary to speak to someone personally, eyes to eyes, as it is said, it becomes a bit difficult there" (A13).</i></p>

(Disinvestment)

*"Not everything we can solve through portals, websites and emails, because it still needs that face-to-face contact that has been lost practically" (A5).*

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Citizen Orientation</b>
<b>Interpretive Summary</b>	Front office as a service delivery core key.
<b>Quotes from Respondents</b>	<p>(Citizen's Shop)  <i>"my foreign clients say that they have never seen anywhere in Europe a relationship as good as we have here in the Citizen's Shop, which is unimaginable" (A14).</i></p> <p>(Barrier)  <i>"Social Security front-office has become a bit critical, why? That structure you have created down there is seen as a huge barrier" (A17).</i></p> <p>(waiting time)  <i>"In terms of the affluence of people was also something a little bit tricky, sometimes in attendance... the waiting time..." (A4).</i></p> <p>(Service delivery)  <i>"if they do not know they cannot be in front office, they do not have enough training, so if they do not know they should not be giving information. Or I know or I will see. There must be more training for employees" (A9).</i></p>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Appointment Service</b>
<b>Interpretive Summary</b>	Booster of service delivery.

<b>Quotes from Respondents</b>	(Never used) "I have to check this with them, I think we have never used it... I did not know" (A20). (Positive feedback) "the appointment service, are all measures that improve our life, so we get a good image of the services" (A6).
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Taxpayer Manager</b>
<b>Interpretive Summary</b>	Relationship enabler.
<b>Quotes from Respondents</b>	"I received the email saying that the service was discontinued (taxpayer manager), but I thought that I also have never saw that, I have had this service, nor did I know of the existence of such figure" (A17)
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Direct Channel</b>
<b>Interpretive Summary</b>	A dedicated channel, a quality service.
<b>Quotes from Respondents</b>	"I would liked that there was more communication with Social Security, I liked that there was a way or a mean to communicate even with Social Security, to have more proximity" (A2); "...it is very important. We work very much as an intermediary" (A11); "...to give us an answer more quickly" (A13)

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>The human Element</b>
<b>Interpretive Summary</b>	People's discretionary power.
<b>Quotes from Respondents</b>	<p>(Image construction)  <i>"the other part is closed, or put on a pedestal that claims, which imposes, he is in charge, he is the one who knows, and often does not listen. Frequently the more insecure people are on the other side, the higher up they put..."</i> (A11).</p> <p>(Nepotism)  <i>"I already know, and the people, although without any kind of obligation, perhaps due to this personal knowledge, given the years that have passed, end up helping us. More of the part of the informality, the goodwill of the people, which is very welcoming"</i> (A17).</p>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Training</b>
<b>Interpretive Summary</b>	A gap that needs to be filled towards trust.
<b>Quotes from Respondents</b>	<p>(Internal)  <i>"Training and professional experience is important, provide more training to employees, the experience will eventually be acquired over time"</i> (A13);  <i>"There should be, perhaps, a better preparation of people who are ahead, who give the face, to have a little more graceful behavior, friendlier to the population in general"</i> (A20).</p> <p>(External)  <i>"Activities with the citizen, I think maybe there... maybe together with the schools because this is a culture thing... sensitize society to the importance of Social Security..."</i> (A8); <i>"we would like to have training in other areas, talk about other issues. I think this would help a lot to take away work from the services too. If we can have a better understanding of how to act on certain things, we will call less, we will contact less, we will also have less problems"</i></p>

(A15); *"We still have an entrepreneurial mass with a very low training... there should be training for entrepreneurs before they start any business. I have been saying for a few years, especially since Simplex came in"* (A15).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Challenges</b>
<b>Interpretive Summary</b>	The challenges of communication.
<b>Quotes from Respondents</b>	<i>"Sometimes emails are waiting, when we need to call there by telephone we have a lot of difficulties, and I think that is where your services should improve in communication"</i> (A3).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Internal alignment</b>
<b>Interpretive Summary</b>	Improving internal communication.
<b>Quotes from Respondents</b>	<i>"It is difficult to communicate between you Social Security and the Process Section, when it is something that should be immediate, and the user feels, feels that there is a barrier there and does not understand how that area, being inside, is apart. Sometimes that sounds like an excuse... I know that internally the Executive Process Section is a Social Security cousin, reports to Lisbon, and sometimes you internally have difficulty in communicating. A cousin is not a brother, and I assume that is the big problem"</i> (A17)



<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>External orientation</b>
<b>Interpretive Summary</b>	Improving communication with the citizen.
<b>Quotes from Respondents</b>	<p>(-)  <i>"Social Security nowadays also has the role of warning, through the platforms, the automations, look miss determined... or a certain installment is not paid"</i> (A18).</p> <p>(+)  <i>"I have already been contacted by the line saying that I had the file rejected, and I had to... I was very surprised by the positive, and I thought, ok... finally this from Social Security... is not only... when it is to speak we must speak well"</i> (A4).</p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Telephone contact</b>
<b>Interpretive Summary</b>	The challenges of telephone communication.
<b>Quotes from Respondents</b>	<p>(Nationwide phone contact center)  <i>"this support line, I think there is also a lot to review, because I do not think it is a solution either, it is not in fact"</i> (A4); <i>"When we call the number with some doubt, they are actually much more enlightening, they help a lot more..."</i> (A9).</p> <p>(Local phone)  <i>"We do not do many telephone contacts. We would even like to do, because sometimes with a phone call we would solve a simple matter. We have those barriers"</i> (A17).</p>

(Nationwide dedicated phone line)

*"I have used it, and yes, they gave me good answers. I felt more secure than with the other, I do not know if the call center is different... that was when I felt more secure" (A15).*

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Email</b>
<b>Interpretive Summary</b>	The challenges of email communication.
<b>Quotes from Respondents</b>	<i>"the fax already stayed behind. I even made registrations for Social Security via fax... We had a time when we sent the same document to three different faxes because we did not know which one it would be" (A17); "Scanning always delays processes. We are dependent on someone. To do the digitization you have to fill out a form, you will lose that time, it will be digitized, sent, and we have to wait for it until, in the other side, verification or supervision of this documentation be done" (A18).</i>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Electronic platform - SSD</b>
<b>Interpretive Summary</b>	The challenges of electronic interactions.
<b>Quotes from Respondents</b>	(Use) <i>"with time the aim will be for all services to be guided through Direct Social Security, and only use services in sporadic situations" (A6).</i> (Satisfaction degree) <i>"SSD currently has a platform that helps a lot in what our day-to-day life and our connection to Social Security is. At the moment there is a lot of information and the needs we have are there, and in that sense there will always be something to improve, but I think it is very good" (A18).</i>

(+)

"Some functionalities still need to be developed, but it is far better than it was... it is more transparent, it has more information and it is much more accessible, it makes work easier, the other platform was a lot more confusing, even the structure itself, the way is organized is much better" (A7).

(Progress)

"in Social Security we send an email, we send the email, we wait for the change, it would not be necessary. We would go directly to the site and would have done the change... it would facilitated the work of Social Security and ours. Some rules or initiatives are not yet properly implemented in the application, are not available to work, do not make it easy for you or for us" (A3).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Interpretive Summary</b>	Levers and blockages in information access.
<b>Quotes from Respondents</b>	"Who is older come from another early practice and still have the fashion of going to see the books, read, create an idea, which does not imply that later they will not see other information, but what is done today is to go ask a "brother" that we have which is Google... people does not go to the books! People have a problem whatever go to Google. And in fact, you go there, write one thing, write! As you speak, write it, and it will appear n things" (A1); "I would like to ask for a meeting with someone... take the documentation and talk to someone and explain: look! I have these situations... So, how do we solve? But there is no one to tell me this... look! Call to the phone x on a certain day... I mean... it is a bit..." (A20).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Accessibility</b>
<b>Interpretive Summary</b>	Information accessibility.

<b>Quotes from Respondents</b>	<p><i>"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... sometimes it becomes difficult access to services" (A13).</i></p> <p>(Speed)</p> <p><i>"the speed with which the information circulates, much more from outside to inside" (A1).</i></p> <p>(Unavailable)</p> <p><i>"lack of proximity, they have no internal information, and when they have I think it is a little misaligned, already comes out of time, and then they cannot give us an answer" (A15).</i></p>
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<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Proactive Search</b>
<b>Interpretive Summary</b>	Dealing with information.
<b>Quotes from Respondents</b>	<i>"In the other day I discovered that there is an application for taking Social Security passwords, but no one told me, I discovered because I found a site. Why should not I have been informed in firsthand that it existed, as a user of the services? That is useful..." (A17).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Demandability</b>
<b>Interpretive Summary</b>	Simplex demand degree for information.

**Quotes from Respondents**

*"In the past, the number of declarative obligations was substantially lower, there were 4 or 5 obligations... and the monthly obligations were these... So the calendar was very weak... Now we have unique reports, we have models of I do not know what, with the wages, we have uncountable new things, which also come via Simplex, which collect information for the State from everything and anything else, and occupy us and have nothing to do with accounting (e.g.: statistical reports for the State). Ok, is more demanding, but by easier means, but which occupy us a great deal of time. It does not compare what the state nowadays collects in terms of information" (A14).*

(Provision of statistical data)

*"Theoretically reduced, the number of statistics did not reduce, statistics continue, and more and more, the same entity... asks by sectors, let's say by framing them there, by "farmhouses", asks for their one information, and many overlap one another" (A11).*

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Duplication</b>
<b>Interpretive Summary</b>	The provision of information in duplicate remains a standard practice.
<b>Quotes from Respondents</b>	<i>"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 other side, sometimes even in Social Security itself in different departments" (A3).</i>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Interconnection and Data Sharing</b>
<b>Interpretive Summary</b>	Unique information sources and information sharing is not yet established as a regular practice in the PA.
	<i>"They could fetch all this from a single source of information. And this does not make sense, this is a huge cost load for businesses, requires legislation revision, requires a bit of intelligence, requires a Simplex +2017, a Simplex +2018" (A3); "I am not interested in doing Single Reports, which is a simple</i>

<b>Quotes from Respondents</b>	<p><i>statistical collection of the State, to a department of the State, where it should be this department to go and look for information from other departments of the state ... I think this extremely wrong, because the State must collect all the information because it has the information" (A14); "came out a statistic from INE, I do not know what... I do not believe it because half of those things were answered, as we sometimes respond... without great rigor... because I do not even have time to gather the information" (A10).</i></p> <p>(Private and public Interconnection)</p> <p><i>"It does not make sense when we are here opening a new file for an employee. That record then has to be opened in another program, in another program, in another program. If you give us the layouts of your programs, we are helping with the introduction here... and then it is just a matter of connection" (A3).</i></p>
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<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Binding</b>
<b>Interpretive Summary</b>	Lack of official information from Social Security.
<b>Quotes from Respondents</b>	<i>"I think the email is much better, because the emails, once they are answered... because, often, the verbal, questions like: is this or is not it? Because the answers are more binding" (A11).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Standardization and Accuracy</b>
<b>Interpretive Summary</b>	Lack of standardization and accuracy in Social Security responses.

<b>Quotes from Respondents</b>	(-) <i>"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).</i>
	(+) <i>"Presently who is giving feedback from the other side is better trained than it was 3 years ago, because we notice more attention in answering and responding clear and unequivocally. It is not to answer something and then ask again, and then it might be that I will call another employee, then the other responds, and I do not know what... So do not come dubious answers, and before there were many dubious answers, and I did not solve anything" (A14).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Practical Guides</b>
<b>Interpretive Summary</b>	Practical Guides, an information access tool.
<b>Quotes from Respondents</b>	<i>"I think the Practical Guides of Social Security are quite simple, with examples and who really needs and wants to be informed of a certain subject, and Social Security fortunately has several practical guides on several topics, can perfectly understand, because in my opinion the Practical Guides are quite simplified" (A10).</i>

<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Usability</b>
<b>Interpretive Summary</b>	Availability, navigability and information access of SSD platform.
<b>Quotes from Respondents</b>	<p><i>"Informatics be more available. When there is maintenance of the applications... at this moment it is not possible to access... the portal is unavailable... and one more subject that remains to be solved later" (A5).</i></p> <p>(Navigability and information access)</p> <p><i>"Direct Social Security works quite well, but sometimes I, who have been using the service for some time, I have a hard time finding the way. It is not that easy to get there. It is not intuitive, it is not as easy as it is supposed to be. A more interactive online help is missing, more effective. Sometimes we lose out on Direct Social Security" (A13).</i></p>
<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Online Transactions Security</b>
<b>Interpretive Summary</b>	Security challenges in online transactions.
<b>Quotes from Respondents</b>	<i>"The questions of computer security concern me ... it is possible to be made better protection, as it is also possible to be done a way to break this better safety... It is not only Social Security, it is the State, Tax Office, banks, everyone around the world. It is always possible for someone to achieve it" (A10).</i>
<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Use of ICT</b>
<b>Interpretive Summary</b>	Adaptability to informatics means.



<b>Quotes from Respondents</b>	<p>(Adaptability)  <i>"it is the new generation that is worrying me a little bit, how it is going to evolve... it is all at a distance... Maybe for the new generation it will even be positive, since they only know how to dial, there is no dialogue, we are feeling this difficulty, but who knows if this is not good for this new generation that is coming. They are more adapted"</i> (A5).</p> <p>(Barriers)  <i>"It turns out to be Simplex for the citizen but... for the person these new technologies... not everybody is able and dominate it... They are afraid to screw up, that things do not run well"</i> (A9).</p> <p>(Support)  <i>"the older population was a bit impaired, but as I was told once... if the person does not know how to do it has to pay who knows"</i> (A7).</p>
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<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Workload</b>
<b>Interpretive Summary</b>	Administrative simplification was escorted by greater demand resulting in increased workload.
<b>Quotes from Respondents</b>	<i>"Before when there was not so much technology, so much information, so much Simplex, people did not make so many reports and now, with so much technology, simplification of administrative tasks, it seems that people are overwhelmed with the service"</i> (A1); <i>"Simplex has brought more workload to accounting offices because the ordinary citizen has more difficulty to deal with PA"</i> (A16).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Workload</b>
<b>Subcategory</b>	<b>Work Rhythms</b>
<b>Interpretive Summary</b>	The greater requirement forces to higher work rhythms.
<b>Quotes from Respondents</b>	<i>"This here is always running, always running, always running, never turns back"</i> (A2).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Administrative Burden</b>
<b>Interpretive Summary</b>	The effort expended to accomplish with the declaratory obligations.
<b>Quotes from Respondents</b>	<p><i>"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); "If we carry out everything as it is in the books, I spend all day fulfilling obligations" (A8); "I was forgetting this... terrible, terrible, very bad... all the information they require is information they could take away from elsewhere... it will already be information triplicated, because they are asking... I have a statistic... I have been sending it for more than 5 years, from a company, and they are always asking for the same thing" (A10); "we have to do this in duplicate as well, sometimes it is another 5, 10 minutes but adding up... repeating many times a day, we lose a lot of time" (A13); "not to make a change of the protocol between the entities creates a bureaucracy to n citizens... this has a weight extremely high for the economy, because these people instead of being concerned about it, were producing other things..." (A17).</i></p> <p>(Relief)  <i>"The administrative burden is more relieved ... just because for example (some processes) are already automatically sent to Social Security" (A5).</i></p>
<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Equity</b>
<b>Interpretive Summary</b>	One of the elementary principles of Social Security.
<b>Quotes from Respondents</b>	<p><i>"It matters to someone like me, who pays Social Security contributions for all the work they do, It interests me that everyone pays over their income, I see from this perspective that everyone should contribute... Yet, the everyone should contribute with the income they get" (A10).</i></p> <p>(Allocation of social benefits)  <i>"assign allowances that the law still allows, the law still enables to turn around certain situations... And then it is so, I understand, okay, but that money may be lacking to someone who needs it, so if they changed a little they would do a better management of resources and money" (A9).</i></p>

(Lawbreaker benefit)

*"a policy of being reconsidered, compensating the compliant and not always and only the law-breakers" (A6).*

(State as an example)

*"What is also said is that (the State) does not fulfill as much as was supposed to, they could set the example but they do not give" (A13).*

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Disproportionality</b>
<b>Interpretive Summary</b>	State action.
<b>Quotes from Respondents</b>	<i>"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).</i>
<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Fraud and Tax Evasion</b>
<b>Interpretive Summary</b>	Combating fraud and tax evasion as a support for social justice and equity.
<b>Quotes from Respondents</b>	(inspection service) <i>"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).</i> (Data-crossing and electronic control) <i>"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).</i>

(Positive effect)

*"but you have to do something, and then helped everybody, made your work easier and ours too, because they said like this: we have to put it at least better" (A8).*

(Inertia)

*"From social security I see little (inspective actions), they never came to knock at our door" (A15); "or everyone knows and nobody wants to do anything, which is for this seemingly to continue one thing very pink, or we do not have the means to detect these situations" (A17).*

(Awareness)

*"because less and less the clever one is the one who runs away. In the old days, the smart person was the one who could turn the law and pay less. Presently people are already having another awareness that it is not by there, it is not in this way, it is we all contribute. And this would greatly help to rely more on Social Security" (A19).*

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Trust</b>
<b>Interpretive Summary</b>	Involve people through trust.
<b>Quotes from Respondents</b>	<i>"The level of trust of citizens, I think that now things are more controlled, there is more communication, with Direct Social Security naturally many things were simplified" (A7); "A principle that keeps people out of Social Security. Move away, and people shy away from contributing significantly, because they are almost certain that Social Security has committed so many illegal failures in terms of unilateral contract amendments that... people do not believe, and they think: for what? probably I will not even get a pension, probably 40 years from now I do not have pension, and probably this even ends any day, The principles of social justice are called into question, It is something that should be regulated urgently" (A14).</i>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>System Sustainability</b>
<b>Interpretive Summary</b>	Decisions that influence sustainability and trust in the Social Security system.
<b>Quotes from Respondents</b>	<i>"sometimes in conversations, and when are the debates about retirement and pension age, and the 40 years of contributions... Now... more and more people live longer! Then it have to get from other sources... I am discounting for those who are now retired"</i> (A19).
<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Stability</b>
<b>Interpretive Summary</b>	Need for stability to increase efficiency and reduce costs.
<b>Quotes from Respondents</b>	<i>"There is a lack of stability, we should accumulate measures, strategically, and say ok, periodically we will review and we will implement a wide set of measures, and people would accept. Now we are always changing, it is like a road that is always under construction, we never have a pavement as it should be"</i> (A17); <i>"Imagine... it is not so, but almost, if we change every four years driving on the right or on the left. In certain processes it happens, it is a chaos, but that is what happens sometimes. We are used to do it in the same way, our customers are accustomed to comply, and there are certain measures that for you, eventually, will make sense, for the user there are certain measures that change radically without being able to perceive. There are some that even seem to go backwards"</i> (A17).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Strategic Vision</b>
<b>Interpretive Summary</b>	Need for a long-term political commitment.
<b>Quotes from Respondents</b>	<i>"We should know where we want to go in each of the areas, have a very long-term strategic plan, and point to there. We may not know very well what the path is, but it is in that way. We cannot is, every 4 years, if the Government changed, or if it falls before, say no, after all this is through there, puts all this into question" (A17).</i>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Moratorium</b>
<b>Interpretive Summary</b>	Simplex: a strategic project that cannot stop.
<b>Quotes from Respondents</b>	<i>"then when they government changed, this seems to have receded a little, I missed that" (A2); "It is also a cultural issue, and I think we missed a great opportunity when we had the Troika here to change the paradigm, and I do not see any other opportunity like that, hopefully not!" (A8).</i>

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Managing of Change</b>
<b>Interpretive Summary</b>	Plan the change.

<b>Quotes from Respondents</b>	<i>"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).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Sense of Urgency</b>
<b>Interpretive Summary</b>	Keep up with Simplex measures.
<b>Quotes from Respondents</b>	<i>"The measures appear very fast, and are placed, and the information is made available, and perhaps internally cannot keep up with it" (A4).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Institutional Inertia</b>
<b>Interpretive Summary</b>	keep pace with Simplex change.
<b>Quotes from Respondents</b>	<i>"the rhythm is not completely aligned between what information is and the speed we advance in terms of making it available outside, and then the support in terms of human resources" (A4); "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 realized 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); "although in 2014 a lot of things were waiting for regulation... that is also another thing, it is a Simplex mistake, it is done, let us think, and nobody says anything..." (A11); "but this is a matter of internal organization, we can say, but we cannot change it, it will be the services themselves that need to correct it, it is a phase of progression, things do not fall like this, from top to bottom, it takes time to do" (A14); "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).</i>

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>New Roles - State and Accountants</b>
<b>Interpretive Summary</b>	Changing roles of State and of accountants powered by Simplex and new technologies.
<b>Quotes from Respondents</b>	<i>"the tools available on the portal are a wonder, but you go there and tell people to do this, and where people go? They come to the accounting offices" (A1); "But the accountants are here for this... the accountant makes a bridge between the citizen and the PA" (A2); "The State should not be here to treat data... it has the mission of crossing data... the State should not distrust so much, it should facilitate more the administrative process, but then control more" (A3); "Simplex supported a lot on new technologies, and this makes us assume some of the responsibilities that should be taken by themselves" (A5); "There should be someone within those institutions who supported" (A20).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Public Service</b>
<b>Interpretive Summary</b>	Narrow the cultural gap.
<b>Quotes from Respondents</b>	<i>"We have progressed very well on the one hand, but obviously we have to change people and train people" (A4); "bureaucracy is a cultural issue, but it has been lost" (A8); "there was a shock there, the officials, many of them, the eldest, had a concept of civil servant different from the younger ones" (A14); "people are very important in these things" (A14).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Generational Gap</b>
<b>Interpretive Summary</b>	The culture of work in the young people as a reinforcement of the collective values of society.
<b>Quotes from Respondents</b>	<i>"It is good that we put the kids to work, only then we have a series of constraints" (A20).</i>



<b>Theme</b>	Culture of Change
<b>Category</b>	Participation
<b>Interpretive Summary</b>	Participative management and involvement in decision-making processes.
<b>Quotes from Respondents</b>	<p><i>"was concerned with the part of the State's costs, the part of better information, but he often did not bother to listen to us, to give feedback of this situation, which is wrong, because there were small things that could be improved, and Simplex would have a different operability and less running costs for us, because there are still many running costs for us" (A11); "I do not know if Simplex has a single structure or if there is a Simplex enclosure inside each structure. Imagine Social Security having a person there who makes the connection. The lowest level of Simplex is much higher than what should be the ideal, i.e., there should be someone inside the sites (at the operational level), who reports. The participative management, I do not say that it should be with all the people, but first, to name someone like... (interlocutor for Simplex)... Someone who accumulated this small part, and who reported some things, who also interceded (to better understand the practical part)" (A17); "It 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).</i></p>
<b>Theme</b>	Culture of Change
<b>Category</b>	Transparency and Accountability
<b>Interpretive Summary</b>	Accountability as a trust generator.
<b>Quotes from Respondents</b>	<p><i>"It would be useful and, evidently, to make corrections to the deviations, it would helped us immensely..." (A3); "It would make perfect sense that this information existed, because deep down if we are making an investment, it is also appropriate... because this, in fact, common sense is common sense, I do not know if... I notice that this is better, but if they tell me that I have spent 5,000 and saved... I feel..." (A4); "I have already seen a tax return, I cannot remember which country it was, in which it was described that the tax paid was for this, this and this, the percentages of that went to defense, to Social Security... Yes, there is a very positive clarification, it makes the process more transparent" (A8); "for example with private pension funds to cover deficits, such moves should be forbidden" (A8); "It is very important that who manages the public good be transparent and... I do not mean how much people earn, I mean that a public good has to be accountable to those who participate in it, but in a transparent manner" (A14); "usually measures announced immediately in a very technical way, and people say... what is That? They do not understand, and when they do not understand they feel cheated... this is a cloud of smoke that is to make me see that it is possible of being better" (A17); "with greater transparency people became more aware of this" (A19).</i></p>

<b>Theme</b>	Culture of Change
<b>Category</b>	Involvement
<b>Interpretive Summary</b>	Involving on Simplex construction.
<b>Quotes from Respondents</b>	(Did not propose measures) <i>"This culture of cooperating with PA to give opinion is not much... they enforce their rights in a way that we do not do"</i> (A1).  (Propose measures) <i>"already, several times. I never received a return, I never went through Social Security channels but I went through the Simplex site ..."</i> (A3).
<b>Theme</b>	Culture of Change
<b>Category</b>	Institutional Marketing
<b>Interpretive Summary</b>	Work emotional relationship with the users.
<b>Quotes from Respondents</b>	<i>"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. Simplex always spoke about Tax Office, knowing that there was also a process in Social Security..."</i> (A19).
<b>Theme</b>	Culture of Change
<b>Category</b>	Institutional Alignment
<b>Interpretive Summary</b>	Win-win negotiation process.

<b>Quotes from Respondents</b>	<i>"we are all in the same ... it is a mistake to think that the Tax Administration or the Social Security Administration, or another, that some are on one side and the others on the other. No, we are all in the same country, some have certain obligations and the others have another, but we are all for this to be better, better, better, and we can all collaborate with this purpose" (A11).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Expectations</b>
<b>Subcategory</b>	<b>Open Process</b>
<b>Interpretive Summary</b>	A project not to stop.
<b>Quotes from Respondents</b>	<i>"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).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Expectations</b>
<b>Subcategory</b>	<b>Continuous Improvement</b>
<b>Interpretive Summary</b>	Mitigate bureaucracy through the evaluation of Simplex and the implementation of corrective measures.
<b>Quotes from Respondents</b>	<i>"administrative simplification has effectively occurred, now I think they have been creating other bureaucratic processes" (A1); "I think so, it would be useful, and of course to make corrections, and the deviations, it would helped us a lot" (A3); "I am pleased if every year they announce three, four, five, six measures from Social Security, and again I say, if these measures were to correct laws from more than 10 years ago, I will be satisfied, for recent things no, it is a sign that something is going wrong" (A3); "It is a path that is being done and also learning from what is less well" (A4); "nothing is worse, now it is not what it should be... there is room to improve" (A5); "nothing is worse, now it is still not what it should be..." (A5); "often measures are implemented and then there is no follow up in terms of assessing the constraints they have" (A11); "I think it should always be like this: things are done, then evaluation... good or is running less well, it is for this reason, this is the way, we have to improve here, someone did this, is less well done, it</i>

*should be like this..." (A13); "we know that there are areas that are poorer than others, in other words, still have not had the proper evolution, They were a little behind from the technology point of view" (A17).*

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Simplex Recipients</b>
<b>Interpretive Summary</b>	To whom Simplex is intended.
<b>Quotes from Respondents</b>	<i>"Simplex is a program to attain, an objective to be achieved, with different forms of implementation, because we are only with the ends as objectives (citizens and companies, and AP), what is in the middle, which are us (accountants), deep down we are the ones who produce much of that information" (A19).</i>

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Balance</b>
<b>Interpretive Summary</b>	Overall evaluation of Simplex.
<b>Quotes from Respondents</b>	<p>(+) <i>"Simplex is good, speed up processes, but is more demanding" (A7); "Simplex turns out to be an institutional resourcefulness" (A17)</i></p> <p>(-) <i>"since Simplex started, it has complicated our lives completely" (A19); "The outcome is not what we expected. There are several constraints, processes that should be much easier, are more complicated" (A20); "are more only for this or only for that (isolated), and are not crosscutting to a complete service" (A20).</i></p> <p>(niches) <i>"There was a significant fraction of the population that stayed apart from the measures of Simplex, nevertheless it brings benefits... it is a pity that it is only for some" (A7); "this change has a certain objective, now there has been little concern to make life easier for us" (accountants), (A19).</i></p>

(Assess the impacts)

"In terms of balance the Simplex can be very good, but due to these constraints we have already spoken, if no one evaluates..." (A20).

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Citizen's Perspective</b>
<b>Interpretive Summary</b>	Easiness or facilitation, the reality of people.
<b>Quotes from Respondents</b>	<i>Our customers think, because they hear, that statements are much easier to deliver... and this whole possibility of having everything online, and of being more... there is a lot of things that they do not understand, and they do not know how to manage, and there is a lot of things in the law that they do not know, and we say, and they do not want to know, they want to work in their own way, and cannot be... I think they do not give value, and we spend all the time warning... the accountant is the one who has to worry about..." (A15); "the common citizen thinks that this is produced by PA. PA makes no mention of undoing this illusion, and we are here in the middle. I have clients that say... but what do you do? It is all automatic, we send out the organized folders, what do you do to the papers?" (A19).</i>
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Legislation, Technology and Procedures</b>
<b>Interpretive Summary</b>	The vectors of simplex.
<b>Quotes from Respondents</b>	<i>"the procedures themselves would be the first step to then see what needs to be changed in legislation, and not other way around..." (A6); "It is necessary to move towards legislative simplification to power again the simplification of procedures..." (A15); "supported only in new technologies, legislation is only to complicate" (A9); "sometimes we feel that it is the informatics itself that commands the law, because the system compels... but where is that written? No, but the system forces. It is the law of informatics..." (A11); "I do not know if the legislation has become simpler, but it had to be, in order to allow this direct link, via internet, from the citizen to the State, necessarily that legislation had to be changed and simplified" (A14).</i>

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Levers and Blockages</b>
<b>Interpretive Summary</b>	Deal with Social Security performance.
<b>Quotes from Respondents</b>	<p><i>"I know that the National Data Protection Commission forbids this exchange... I think that State is State, we had to take more advantage of this information" (A8); "It also has a very heavy historical past, and in terms of informatics mistreated, because it is very vast" (A14), "Imagine Social Security having a person there who makes the connection... there should be someone inside the services (at an operational level), who reports. The participative management!" (A17); "...and the figure of the audit, I do not know if it would serve Simplex, but it is as I tell you, it was almost as if the Minister or the Secretary of State to come down with two auditors of the area, and enter certain services, and see this from the within, and intervene... We have to be more professional, more demanding with us..." (A17); "It is rare to find a person who has nothing to point to, but I also tell you that we have been much worse and are on the right path" (A18).</i></p>
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Internal Impact</b>
<b>Interpretive Summary</b>	Evaluation of the impacts of Simplex on Social Security.
<b>Quotes from Respondents</b>	<p><i>"At the internal level, I have no idea what the impact was on employees. I presume that there have also been changes, and internally it has also been a process of adaptation, and moved with a lot, I believe there have been adjustments that have also caused some impact on people" (A4); "every time there are fewer employees in Social Security, and what you get on the one hand maybe lose on the other, because they are less and less employees... I think it should be better, but the way out... was counterbalanced...?!" (A13).</i></p> <p>(+)</p> <p><i>"Simplex has also simplified many administrative tasks there, even because the system itself does a lot of things automatically, and then they end up having to deal only with errors and divergences. It is more simplified in this way" (A9).</i></p> <p>(-)</p> <p><i>"I think the lives of civil servants are not made easy, it is complex too, the goodwill of the person is not enough to solve a certain matter" (A5).</i></p>

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Image of Social Security</b>
<b>Interpretive Summary</b>	Institutional reputation and prestige of Social Security.
<b>Quotes from Respondents</b>	<p>(+)  <i>"I think the reputation of Social Security is better, greatly facilitates the work, with the Simplex" (A12).</i></p> <p>(-)  <i>"what the ordinary citizen speaks about Social Security is not very rewarding... I think (prestige and reputation) has not improved. When it is spoken badly it is about Social Security... stand out the negative aspects... usually the negative aspects of unprotected people..." (A20).</i></p> <p><i>"Social Security system is a key pillar of society, and only with a serious involvement will it be achieved, beyond government decisions... cut here, then give, then cut..." (A6); "Today social networks have this problem that is the person does not know, speak and write, and this is reflected in hundreds or thousands of people who had no opinion on the subject, and now have an erroneous opinion on the subject" (A10).</i></p>

## Internal perspective – Civil Servants

<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Evaluation Reports and KPI</b>
<b>Interpretive Summary</b>	What is known about official studies concerning with the assessment of the impact or effectiveness of Simplex' administrative simplification measures and of the legislative framework.
<b>Quotes from Respondents</b>	<p>(Assessment reports)  <i>I see that everything was foreseen: the monitoring, the evaluation, but I could not find reports of any of this... it might exist, maybe there are... but I did not find... at least it is not available" (BO); "one thing is the perception that we have, another thing is the evaluation. In terms of evaluation I do not know if there is any evaluation of effectiveness" (FO); "at the level of the Ministry, which I know there is not a great escort. That monitoring is done, I think, at a governmental level, more by the areas, in this case by the Presidency of the Council of Ministers, who manage the execution of Simplex globally, and that control is mandatory because it is then transmitted to the Parliament which monitors these matters" (TM).</i></p> <p>(Corrective measures)  <i>"to evaluate the result of the implementation of the Simplex measures, if the errors are not corrected I assume that there is no evaluation" (BO); "There were measures that were implemented that did not achieve the expected success were simply abandoned, without first evaluating the blockages and introduction of corrective measures to ensure their success. Returning to the old model of paper declaration by the citizen" (BO).</i></p>
<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Praxis - Knowledge Made from Practice</b>
<b>Interpretive Summary</b>	Non-systematized knowledge, based on the extrapolation of results obtained indirectly.
<b>Quotes from Respondents</b>	<i>"A quasi-empirical evaluation is possible because, through other indirect data, we are having these results, namely at the level of average times of deferment of benefits, at the level of attendance service and the ability to provide good services to citizens and companies, for those evaluations, which are generic in nature, allow us to have an insight into the outcome of the impact of these measures" (TM).</i>



<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>Comparative Analysis</b>
<b>Interpretive Summary</b>	Simplex performance features different speeds. Civil servants tend to compare performance between Social Security and Tax Office. Level performances through the dissemination of good practices.
<b>Quotes from Respondents</b>	(Comparison) <i>"I do not have this notion, that the Tax Office are so far ahead" (BO); "I think the Tax Office's website is the most, Social Security's not so much. More difficult to navigate, less intuitive" (FO).</i> (Good practices) <i>"What we needed was that we would disclose our good practices. Look we tried this, it worked, let us spread it because eventually the rest of the country could do the same" (FO)</i>
<b>Theme</b>	<b>Evaluate the Simplex</b>
<b>Category</b>	<b>New Public Management</b>
<b>Interpretive Summary</b>	NPM theories associated with simplex practices.
<b>Quotes from Respondents</b>	<i>"in the last few years, maybe in the last 10 years, many people come from the private thinking they could treat the public issue 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 thing has nothing to do with the private thing, and many of the procedures that tried to establish have come to pervert what is the public thing" (FO); "the fact that we started to work a bit as in private did change our image out" (FO); "this structured approach is very focused on what, in the most current terminology is the customer, is central" (TM).</i>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Information Technologies</b>
<b>Interpretive Summary</b>	New information technologies, computers and Internet, as the backbone of administrative simplification, and the great driver of PA efficiency, carried out by Simplex.
<b>Quotes from Respondents</b>	<i>"...start using electronic platforms instead of face-to-face contact in services, privileging online procedures, and the electronic exchange of data between PA services" (BO); "computer programs allow standardize procedures, but many things are done manually, and the decision is at the discretion of the user... I think that the key of the game is this" (BO); "when the machine works it is easier... When the machine does not work we do not leave the same place" (FO); "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).</i>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Administrative Simplification</b>
<b>Interpretive Summary</b>	Improve the efficiency of services through the reduction and rationalization of administrative procedures.
<b>Quotes from Respondents</b>	<i>"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); "...the consultation of financial information eliminates here some tasks... or at least changes procedures, and facilitates" (BO). (Room to improve) "from Simplex many things that supposedly were then to be simplified, did not reach the level they proposed and was imagined..." (FO); "there is also a wide path to travel, more at the level of procedural management itself, in the domain of the administration, to simplify and make a set of tasks easier... also make it simpler to use automated channels... more at a procedural level that properly in the legislation" (TM). (Mapping processes) "I do not know if this mapping exists... there must be somehow... now I do not know if that is a mapping that has been done or has thus been randomly..." (FO).</i>

(Process reengineering)

"...This word, I hate this word. Reengineering is worse than resourcefulness" (FO); "at the level of the structure and some process reengineering this has also been felt, and it is possible that it should be deepened... to follow in a certain way the technological part that has evolved" (TM).

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Administrative Simplification</b>
<b>Subcategory</b>	<b>Axis II</b>
<b>Interpretive Summary</b>	Administrative simplification of citizens' lives and businesses.
<b>Quotes from Respondents</b>	"In the life of the citizen I think so (the axis II was achieved), it allows doing a lot without moving and at the weekend... And companies too... the accountants also. Since they have internet allows doing almost everything" (BO).
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Interpretive Summary</b>	Optimization of the number of legal diplomas.
<b>Quotes from Respondents</b>	"I do not think it has simplified, in fact the excess of legislation is contrary to simplification" (BO); "to make the content of legislation simpler, more coherent, less complex and indecipherable" (TM).

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Axis I</b>
<b>Interpretive Summary</b>	Improve legislative output and ensure the prior assessment of the administrative costs of each new regulation.
<b>Quotes from Respondents</b>	<i>"I think it is very important, but maybe it is the one that still has the margin to grow more. We have good indicators, that is the way, especially because we have chosen to limit a little, because there is a constant and permanent legislative tendency by the State, which always undermines the stability that the sector must have in terms of security with which agents must rely, in particular, and mainly, of economic agents" (TM); "I think this axis can still be improved ... in an incremental logic ... because these (reforms) would also have negative costs for sure, so I think it must be in an incremental, gradual perspective" (TM).</i>
<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Features</b>
<b>Interpretive Summary</b>	Improving law features.
<b>Quotes from Respondents</b>	"legislation is not objective, there are articles and subparagraphs... and things that do not make sense" (BO).

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Law-making</b>
<b>Interpretive Summary</b>	Excessive legislative production without due impact assessment
<b>Quotes from Respondents</b>	<p>(Persistent change)  <i>"it was important to stabilize the legislation... one of the intentions of the current board of directors, which I agree with, was in fact to consolidate the system, to give it stability. Because if we are always changing it is not good for those who work, cannot make this update, and also does not give security to citizens, because today is like this, tomorrow is otherwise" (BO); "and then there is also old legislation. In the area of... there is legislation from 1950 that has not changed" (FO); "there is a constant and permanent legislative tendency on the part of the State, which undermines the stability that the sector must have in terms of security with which agents must rely, in particular and especially of economic agents, on the stability of a set of regulations because it allows them to plan in the medium and long term as well, and all these changes have an implicit cost, whether it is the adaptation of computer systems or at the level of several operational facets, namely for the companies" (TM).</i></p> <p>(Assess impacts)  <i>"it made sense to do this, if there were resources... you have to do it but do it the right away, it is not doing now, then we will think differently..." (BO); "and whoever does it, does not listen to people on the ground, does not think, does not know how things are on the ground..." (BO); "Political wills are at the center of constant legislative change, and nowadays we are living at a more intense pace, and there is this permanent need for change, without first making an assessment in order to make a consistent decision. First is done and then we will see" (BO); "legislates more and more, without care, in haste, without prior evaluation of administrative costs. I am still from the time when the laws lasted. In the past, the legislation was more stable, allowing the maturation of the law, and more time for people to know it. They acquired the knowledge and could apply it for a longer time. Today we are not able to follow the legislative amendment, nor even interiorize it" (BO).</i></p>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Impacts</b>
<b>Interpretive Summary</b>	Compliance with the new regulation.
<b>Quotes from Respondents</b>	<i>"there has to be with a major national problem that is the lack of planning, things are not planned with due consideration and in advance, and next preparing the resources for this effectiveness and efficiency. So, first, the law comes into force and then we will see... and then we will see that neither people know it, nor the services make it available, nor the software applications began to be updated, and we are always late" (BO); "We end up knowing by the media most of the time..." (BO); "it weighs in every way, because then you have to make changes at the computer level... it is crazy!... are temporary measures... what does this mean in terms of costs for services? It is brutal! I think they do not have the slightest idea" (FO).</i>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Interpretation</b>
<b>Interpretive Summary</b>	Subjectivity of the law.
<b>Quotes from Respondents</b>	<i>"Within the ISS, each district sometimes makes a slightly different interpretation... there it is, the law should not allow... But it enables..." (BO); "...there is one thing they call the spirit of the law, which is something that I also do not understand very well. One thing is what is written, but then there is the spirit of the law, the legislator when he wrote, the intention was what he meant" (FO).</i>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>Enforcement</b>
<b>Interpretive Summary</b>	Difficulty in law enforcement.
<b>Quotes from Respondents</b>	<i>"If (legislation) was more perceptible, people would comply it easily, and even for those who have to enforce... For both parties" (BO); "I have a colleague who worked on the part of the legislation design and now when she has to enforce the law... and now this is not... They do not have the notion after what it implies in practice" (BO); "that is why I say common sense applies in legislation..." (FO); "the law is for everyone, but we know that not everyone complies... The law is for all and most of them comply" (FO).</i>

<b>Theme</b>	<b>Simplex Infrastructure</b>
<b>Category</b>	<b>Legislative Simplification</b>
<b>Subcategory</b>	<b>The Process of Legislative Production</b>
<b>Interpretive Summary</b>	Quality as an objective in the legislative production process.
<b>Quotes from Respondents</b>	<i>"make the legislation with the people who are on the ground, and maybe we will have a much simpler legislation, and... when it is put into practice it will work, for sure" (BO); "I think many years ago, there was a time when these guidelines were made... a few years ago... it was before I came here... many years ago... A law was announced, guidance were given, and the instructions was given to everyone... and now there is one occasionally, because there are people who insist, insist, insisting..." (BO); "there is a lot of legislation that they make only additions and amendments, but they do not get into it in depth, and often even what they have changed does not fit right with... Then even some that were changed, but not entirety, and often what is changed does not fit right with what has not been altered, there are incongruities there" (FO).</i>  (Participation) <i>"we end up knowing by the media most of the time..." (BO); "listen, they can listen to... now what is the power of the board of directors in these working groups? Is it possible to...?" (BO); "The work that we have to do and the contribution that we can make in dialogue with the political bodies is, in a reasonable way, we can help to outline the most effective policy measures" (TM).</i>

<b>Theme</b>	Simplex Infrastructure
<b>Category</b>	Legislative Simplification
<b>Subcategory</b>	Law Effectiveness
<b>Interpretive Summary</b>	The outcome of the law.
<b>Quotes from Respondents</b>	<p><i>"these situations had to be studied, if more or less money came in... What social impact had... We do not have the notion, we can imagine" (FO); "and there are other measures such as the facility to... is another measure that should be assessed, because we will facilitate the... ok, but what does this then requires in terms of benefits, what does this involves in social terms, because many times things are seen at that moment, politically it was the decision that everybody wanted, but then in the medium and long term..." (FO); "many things continue to be single measures that are not thought of as a whole, neither change what is behind nor make a great advance forward, and are measured a little separated, it is not well understood where it fits into what already exists, and what it might improve for the future" (FO); "the effectiveness and impact of the legislative framework in Social Security, is not a simple assessment to do..." (TM); "ultimately, when some of these measures have later consequences on income and at the level of the labor market, the Social Security dimension must always be an essential prerequisite for assessing the quality of these several measures" (TM).</i></p>
<b>Theme</b>	Purposes for Simplex
<b>Category</b>	Set Goals
<b>Interpretive Summary</b>	Assesses the impact of Simplex in Social Security.
<b>Quotes from Respondents</b>	<p>(Monitoring)  <i>"we are better, though we do not have feedback on this, we are aware of it by our daily work, how it was 10 years ago... We are not given reports and informations about this, what has been spared in terms of administrative burden, what a certain measure came to save, there is no evaluation of this... what we have are inspections that then we have the reports telling us what we are doing wrong, but apart this... But then there are no great consequences either" (BO); "if we think only of those goals that are controlled at the national level, we have improved. In the others... which are not checked, are being sidestepped... In global terms the citizen receives a faster response to the initial requirements (which are monitored), but the others are hanging on. That is, I do not know in global terms if it has really improved... the staff does what is urgent... it is what is said now, it is done what is priority, what has a complaint... overall I do not know how much it has improved" (BO); "when I establish that a benefit must have an average deadline of x days, I have to</i></p>



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).

(Performance indicators)

"...identification and monitoring of locks and type of errors..." (BO); "time is an important indicator to try to perceive, it is the one that most... everything is urgent... and try to understand to what extent the measures implemented facilitate and reduce deadlines..." (FO).

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Debureaucratization</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on bureaucracy reducing.
<b>Quotes from Respondents</b>	<p>"...simplify without falling into facilitators" (FO); "should be given political priority to this dimension of debureaucratization and in a way, if you wish, more wider, of modernization of administration" (TM).</p> <p>(Dual perspective)</p> <p>"... it is easier for the client, because before the application came with this, with that, with that... When you were dealing with a process you had everything at hand, now you do not have, you have the application, then you have to go I do not know what... and ends up being lost here much longer than when you had the documents in hand" (FO); "I 10 years to make a... I just needed a sheet of paper. Now to make it I need 10 sheets of paper" (FO).</p> <p>(Red tape is necessary)</p> <p>"the administrative activity must have rules and procedures, and it has to have deadlines as well, we must always give the right of defense to those on the other side..." (BO).</p>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Process Dematerialization</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on dematerialization process.
<b>Quotes from Respondents</b>	<i>"what is certain is that the processes with document scanning are hung, they are not being treated" (FO); "in the face of scarcity, given the limitations that exist, we must always make the most of the issue of dematerialization in its various aspects..." (TM).</i>
<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Automation</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on automation process.
<b>Quotes from Respondents</b>	<p>(+) <i>"automatic processes in Social Security have been essential and have allowed, in several domains, much faster response times and are much more effective" (TM).</i></p> <p>(Discretionary power) <i>"what Simplex came to do may be a double-edged sword all that part was neglected, and all the... are issued regardless of the situation... it was facilitation because the system allowed it, because if the system emits automatically without seeing any of these situations... if the system emits, who am I then... to see everything and anything, for what?..." (FO).</i></p> <p>(Blockages) <i>"these measures, especially at the level of informatics, and the simplification of everything in terms of information, and things being easier through the internet, has a problem that is, when something does not go well, it goes really badly, there is no middle ground, either runs beautifully or runs really badly. Much worse than before, in this aspect, yes... And then there had to be a response from the services when there is an error, and then it is failing greatly" (FO).</i></p>

(Manual processing)

*"There is a lot of things that was supposed to be automatic... and it is getting worse, this year did not even work... the servers were full of requests, and after all it had to be done manually. Simplex was useless in that case, has been getting worse, and there have been bad experiences in previous years, it did not go well" (FO).*

(Need for increased automation)

*"we are still in a state of evolution at this level that still bears some pains of growth. Information systems in the way they were designed, and the constant adding of new functionalities sometimes mean that the system has to be in certain areas again parameterized and improved" (TM).*

(Human / automation ratio)

*"At this moment, automated as we are, if we had enough human resources we would worked much better... we are still not automated at this level, we are much better than we were 10 years ago, there are much fewer manual procedures... This level was no longer necessary for people" (FO).*

(Automatic or manual)

*"There are things that automation works ... there are situations that are positive, now there are others that this part of talking to the customer is important" (FO).*

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Effectiveness Goals</b>
<b>Subcategory</b>	<b>Financial Strictness</b>
<b>Interpretive Summary</b>	Concern about the good management of public resources.
<b>Quotes from Respondents</b>	<i>"Because this also has a dimension, even from the point of view of the rational and economic management of the public service, because it has expenses, this has costs, they are resources of the Community, we must keep this in mind" (TM).</i>

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Deadlines</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on response time.
<b>Quotes from Respondents</b>	<p>(-)  <i>"Timely response is complicated... I think it should be... Nowadays it is not possible to provide information in a timely manner" (BO); "...the world is much faster..." (FO); "...they press the button there and it comes out automatically, and yet some complain. If we look at this in this sense, the evolution is very, very, great. Could it be any better? It could" (FO).</i></p> <p>(Causes)  <i>because of the lack of resources, mainly, and because even with this new measure, gave the idea that we were going to have a lot less work, it is not like that, no more no less... There is more demand, because people have access to everything, to all the information on the platform, do not see this, or that, they send an email readily, call immediately, they want to know... There are many more questions, there are many more emails, there are many more things... there are more channels open as well... People did not have access, they did not know, now everything is available... there is any little thing... anything fails, they ask quickly... and we are less and less" (BO).</i></p>
<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Costs</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on cost reduction, and the gratuity of services.
<b>Quotes from Respondents</b>	<p>(Efficiency)  <i>"if they worked for the efficiency of the services, to improve the processes, to work the productivity, they paid attention to this, but they do not give..." (BO); "to be able to use also these channels to avoid paper in notifications, to have a free channel with the companies with citizens, to communicate a very relevant information set in this field" (TM).</i></p>

(Free of charge)

"They pay in Tax Office, they pay in Justice, why will not they pay here?" (BO); "Maybe, for example, send a request online. If the person do not know, or do not have access to Internet, the PA must provide an alternative way, but an alternative way with a cost, because the administration is also bearing an additional cost for the use of the service" (BO).

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Efficiency Goals</b>
<b>Subcategory</b>	<b>Human Resources</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on human resources.
<b>Quotes from Respondents</b>	<p>(Reduction)            "...the constraints that we have with human resources... that is the big problem of PA, are the human resources that in certain places can be very poorly distributed" (BO); "...if we had enough human resources we would work much better... we are not yet automated at this level..." (FO); "the machine failed to efficiently replace the number of people who were leaving, has not yet compensated..." (FO); "More measures are being implemented but there is not enough staff to respond" (FO); "From the moment that leaders over the years were sending statistics in green, because everybody wanted to be the best, and no one confessed its own mistakes, as it still is. They are understaffed, but continue to send statistics on greens and blues, because nobody wants to go in the red. What are we saying to those who manage human resources? We are saying: We have too many people" (FO); "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" (TM).</p> <p>(Prepare the future)            "the goal will be this, closing services... to stop being necessary the hire human resources for public services, the future will always be digital" (FO).</p> <p>(Asset)            "We are talking about dehumanization at the political level and not of the institution itself, because who is here still tries hard doing it well and doing for the citizen, I say" (FO).</p> <p>(Reallocation)            "the more things evolve on a computer level the less human resources will be needed, but it is always necessary because there are always problems to solve and there is something else that I think, which is what should be done that is, all these people would not lose their jobs, they would be redirected to other areas, which is the inspection services and verify if the things we are implementing are well, it was to enforce and see if things are..." (FO); "automation will not replace in any way, it may be a tool that helps a lot in procedures, but it does not replace human intervention" (TM).</p>

(Organizational structure)

"This reminds me of that Japanese story that is one giving orders many rowing and he gets there first, then we have the story of the Portuguese that he is firing people because they did not row well, they were 10 to give orders and two to row, and they were dismissing. They did not row well they would not arrive first. We are in this situation" (FO).

<b>Theme</b>	<b>Purposes for Simplex</b>
<b>Category</b>	<b>Quality Goals</b>
<b>Subcategory</b>	<b>Information Accuracy and Error Tolerance</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on quality data.
<b>Quotes from Respondents</b>	"I realize this, that many times in that hurry to do, to do... the error then exists. And if the thing were thought, were matured, maybe even we would found ways to do, then rules could be created for everyone to do in the same way. This story of the speed, yesterday's requirement..." (FO).
<b>Theme</b>	<b>Designs for Simplex</b>
<b>Category</b>	<b>Quality Goals</b>
<b>Subcategory</b>	<b>Complaints</b>
<b>Interpretive Summary</b>	Assesses the impact of Simplex on complaints reduction.
<b>Quotes from Respondents</b>	"It has to do with a greater information and a greater exercise of the rights. This is negative for us here, because it entails a greater volume of work and situations that require a more complex analysis. Now, from the point of view of the society, we have to see in another perspective" (BO); "...I have the notion that they are much more, but also today people know that they can complain" (FO).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Interpretive Summary</b>	Relationship with the citizen.
<b>Quotes from Respondents</b>	<i>"accountants, who are a different type of public from the beneficiaries, most accountants and companies already have another way of contacting us via SSD, via e-mail, it is very rare to come to the front office" (FO); "A narrower relationship with taxpayers can be seen as a measure of Simplex, facilitating communication and streamlining processes" (FO); "I think it is that image... I have nothing to do with it... I pay you the salary..." (FO); "the change is brutal, the way people behave today, because we have also become a more professional team, a team that does not work with cronyism, tries to take the procedures as seriously as possible, and the way people relate to us has changed, but has changed overnight" (FO); "We cannot forget that interactions with Social Security have not diminished, perhaps they are always growing, there are new rights that have been implemented recently, and several changes, and what is certain is that human resources have declined abruptly" (TM).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Opening to Outside</b>
<b>Interpretive Summary</b>	Opening degree of Social Security.
<b>Quotes from Respondents</b>	(+) <i>"I think Social Security is more open, it is closer, now seeing things solved is another issue..." (BO).</i>  (-) <i>"is closing due to contingencies of lack of human resources" (FO); "The assessment we make, on the part of this team, is that this has indeed happened (the organization has become more closed and impersonal), and it is a recent reality. When there is a disinvestment in resources, and even at the level of processes, which left deep marks in an organization such as the ISS/IP. I am thinking about the requalification issue, and so on" (TM).</i>

(The human link)

"is closing due to contingencies of lack of human resources" (FO); "In all its dimensions Social Security must have its human face, it must always have this availability, even if, for whom it is not so relevant, that have more ability to use other means of contact, this can be improved by this way, also releasing resources" (TM).

"The Formalities Business Center (CFE) started before the Simplex project was known as such, but the CFE were the first Simplex. There were the public institutions necessary to create a society. The interconnection that we, colleagues from the different ministries, had there, I think that all civil servants should pass through such experience" (BO).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Vis-à-vis</b>
<b>Interpretive Summary</b>	The value of face-to-face contact.
<b>Quotes from Respondents</b>	"When things are already being highly automated, it works well, it works. What is it that comes to the front office? That did not work well. Few are the attendances that are a simple thing... The attendances are increasingly demanding, and people want to see their situation solved, and it is very complicated for users to try to get to that person ... solve that complicated attending..." (FO).
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Citizen Orientation</b>
<b>Interpretive Summary</b>	Front office as a service delivery core key.
<b>Quotes from Respondents</b>	"...deserved an improvement of the information because maybe some citizens do not leave so well informed or with the process so well treated..." (BO); "free attendance service that we know is not designed for the demand that currently exists" (TM).



<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Appointment Service</b>
<b>Interpretive Summary</b>	Booster of service delivery.
<b>Quotes from Respondents</b>	<i>"we want people to start using more, to come to the services by appointment. When you open the site you will not find that anywhere. To make an appointment you have to give five hundred laps inside the site"</i> (FO).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Taxpayer Manager</b>
<b>Interpretive Summary</b>	Relationship enabler.
<b>Quotes from Respondents</b>	<i>"the taxpayer manager is more a political measure... the idea itself is good, but in practice..."</i> (BO); <i>"Often the manager ends up dying when people feel that we even have good intentions we redirect things but then there is no answer because the other services do not respond to us... often get stuck in services, and then people think: but after all I have this manager for what?"</i> (FO); <i>"In this dimension of proximity, which I think is very important, for example in the relationship with taxpayers... that allows to reinforce this availability and this more effective answer to what are the expectations of great taxpayers... in the way that have interactions very intense with Social Security, with the volume of contributions they have, with the number of workers they have"</i> (TM).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Direct Channel</b>
<b>Interpretive Summary</b>	A dedicated channel, a quality service.
<b>Quotes from Respondents</b>	"It would make perfect sense to pass on information to an accountant in the right way. A well-informed accountant may be the same as 20 well-informed clients" (FO).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>The Human Element</b>
<b>Interpretive Summary</b>	Citizens' expectations in human relationship.
<b>Quotes from Respondents</b>	<p>(Low expectations)  <i>"people... already go without a very good expectation. Because it is so: if it did not go very well the last time, they already hope that it will not go well, but it can even go well, but they no longer go with that expectation that it will be fine..."</i> (BO).</p> <p>(High expectations)  <i>"...in most cases I think we can respond and meet customer expectations, then there will be cases like all..."</i> (FO).</p> <p><i>"Often we are even faced with different types of approach, which are examples of the fact that the system has blockages that can only be overcome, sometimes with the personal knowledge of someone who knows somebody from Social Security, and that he has been waiting for a long time for an information he cannot get"</i> (TM).</p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Relationship</b>
<b>Subcategory</b>	<b>Training</b>
<b>Interpretive Summary</b>	A gap that needs to be filled towards trust.
<b>Quotes from Respondents</b>	<p>(Internal)  <i>"...There was also... a great disinvestment, and this training and this care with the provision, not only at a technical level, of legislative knowledge, but a broader training (soft-skills) that allows Social Security workers to have a greater capacity to fulfill its function in a correct way, with more security is fundamental. Quality of service also goes through this" (TM).</i></p> <p>(External)  <i>"another thing that I find is very important, and this has to do with education, is that these measures within Simplex, should have a measure of education in the citizenship of young people for the issues of life, because we educate for... but then for the life of the citizen no one educates them" (FO).</i></p>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Challenges</b>
<b>Interpretive Summary</b>	The challenges of communication.
<b>Quotes from Respondents</b>	<p><i>"we know that certain things will happen because we hear in the media. There is no disclosure in the services." (BO); "there is still a lot of us and them, it also makes communication difficult. When people do not see themselves as a whole, the institution, is the we and the they" (FO); "communication between the several agencies, use a common language and goals" (FO); "I think there are too many bosses, the structure is too long, it complicates communication" (FO); "...these ladies had already sent, several emails, they had already spoken on the phone, on the other side they said one thing, on this side answered another, and they had been like this for a long time. They thought they were right, then they ended up coming here... Actually the ladies were right, but the communication by email and phone did not work, and today when the ladies arrived here, in less than 10 minutes, the situation was solved... But it was being difficult..." (FO).</i></p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Internal alignment</b>
<b>Interpretive Summary</b>	Improving internal communication.
<b>Quotes from Respondents</b>	<p>(knowing the internal structure)  <i>"...it does not facilitate Simplex... there are many people who do not know what others do, why they exist" (FO).</i></p> <p>(External source)  <i>"Many of the changes are known by the media or by the taxpayers that go to the front office" (FO).</i></p> <p>(Internal access)  <i>"The employee does the service of two or three, the person is tired, has SIADAP goals to fulfill, it is normal to see the phone call, it stays to second plan..." (FO); "...by email, for us front office, facilitated a lot, the communication with the teams" (FO).</i></p> <p>(Communicate internally in the PA)  <i>"Institutions need to speak. Suddenly the... wakes up in the morning and remembers that they need a declaration X from Social Security, and begins to request the citizen, but rather does not talk to Social Security to know if we can issue that kind of statement... I would go even further, it is not because they do not speak, it is because they do not understand each other... They do not speak and do not understand... The last situation had to be... to solve. Had to be a third entity to serve as an intermediary to put order between Social Security and the..." (FO).</i></p>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Telephone contact</b>
<b>Interpretive Summary</b>	The challenges of telephone communication.

**Quotes from Respondents**

(Nationwide phone contact center)

- low quality of service

*"it does not work... They say they do not answer, and when they answer they do not give the most accurate information, or tell to call to the other line"* (BO).

- technical problems

*"the satisfaction degree is starting to come down, of course, and once again it is the image that we give, and the customer may be annoyed, he will not call any more, he will go to the service"* (FO).

- disinvestment

*"The telephone channel has also lost in recent years, and especially with the closure measure of the Social Security Contact Center. Lost a lot of importance, and I consider that it was a very negative decision, even to the image of Social Security itself, which bad or good, with needs for progress, had a service that was useful"* (TM).

- new investment

*"It is a way needed and was an important deficit that Social Security will no longer have because it also fulfills another important objective, which is to release face-to-face service"* (TM).

*"...cannot understand why, but it has been proven that we, with less but internal ones, were able to do a better service, than was done when there was the outsourcing, and now we return to the outsourcing model, which did not work"* (FO); *"although it did not have an important transactional component, allowed for an adequate response by the Social Security in terms of access to information and clarification of doubts of a more generic nature"* (TM).

(Local phone)

*"It works poorly, because we know that most of the teams do not answer, others only answer one day a week... and people only call us the day we answer... And we have a lot of complaints from people who cannot contact us"* (BO); *"I am against, and I continue to be against... answering every day is beneficial for us... I always thought that we should answer every day... because we can solve it immediately. It is less an email, less one thing to reply, one thing to register. Many calls are like this, there are certain teams that might work better, in others I do not know if it complicates the service or not"* (BO); *"...People complain about this situation that they cannot access us. Now, we have to have a different organization, we cannot do everything... now it cannot be the people who are in the teams to handle the processes and to answer the phone calls all day"* (BO).

(Nationwide dedicated phone line)

*"I think that line should continue. Each area should have its own specific line..."* (BO); *"the evaluation I make is that it was very useful, then complemented with the email channel that there was... A great effort of connection to the taxpayers. This was an important contribution to the success of this whole process"* (TM).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Email</b>
<b>Interpretive Summary</b>	The challenges of email communication.
<b>Quotes from Respondents</b>	<p>(+)  <i>"with this facility of companies send everything in computer support, by email..." (BO).</i></p> <p>(Value)  <i>"email is always a channel that is relevant" (TM); "Email will never be something to abandon because even for the use of SSD inbox, this should always be complemented with email messages, even if it is to warn the person that he should consult the Social Security inbox, or even for reasons of data security" (TM).</i></p> <p>(-)  <i>"Now, from the administration's point of view, it hampers and encumber the services with more costs" (BO); "the emails are very negative, they should be replaced by other platforms with a more formal appearance" (BO); "The formalism of the requirements has been lost in part, often mixing personal feelings and expressing states of soul, not materializing with the necessary elements the purpose of their contact, forgetting that they are in a relationship with the PA and that, if they have a request to make must use of formality identifying what they want" (BO); "when they send us by email it gives more work than when they come in paper support..." (BO); "It is an outdated tool that must be abandoned, it is a stress tool on employees" (BO); "colleagues who cannot deal with it soon, end up having three, four, five, emails on the same topic, this will increase their work" (FO); "today were around 330 until the middle of the day... it is bad... I think it is good because we have been able to respond..." (FO).</i></p> <p>(Forward)  <i>"It arrives at a certain point that we are left with doubts if there are people who only do that, forward emails... I have no doubt, I am sure that this happens, many people only do this, forward. Their work is 7 hours a day forwarding... Makes sense for a person who is managing a mailbox... now that the email has given so many turns, so many turns... I cannot understand" (FO).</i></p> <p>(Official notifications)  <i>"The institution had an obligation to make the notification... Why is it that we are not sending emails to people? What cost is it to send 10,000 emails a month? I think there is no cost. It was an incentive... to comply..." (FO); I personally do not read the same way. I do not think it is just my email from gmail. For me that email should be the email registered in the post office (VIA CTT), to be official... This information is missing a bit... For me it is a mistake what is being done, because people have email, tomorrow they have already changed it, then they do not check, how can you be sure that the person accessed the email? How can you be sure that he has been notified?" (FO); "we have another dimension that is important and has to do with recent</i></p>

legislation that is transversal to the different areas of governance, of electronic notifications, this still needs then an adaptation at Social Security level, with specific devices and regulations" (TM).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Communication</b>
<b>Subcategory</b>	<b>Electronic platform - SSD</b>
<b>Interpretive Summary</b>	The challenges of electronic interactions.
<b>Quotes from Respondents</b>	<p>(-)  <i>"There is a course to make, for example they can submit an application, filling in the platform only the personal identification data, all the rest fill out a .PDF document, which they send via electronic documents, i.e. in the meantime we have to treat that document, it will stay pendent awaiting, it is impossible to treat at the time"</i> (BO); <i>"If they enter in the SSD back office the requests are there by the thousands... the people sent things there, they are waiting, and then they will have to come to the services because nothing has been done"</i> (FO).</p> <p>(Demand)  <i>"people call us to ask for help on the portal navigation, even to submit the applications"</i> (FO); <i>"the part of benefits seems to be more developed. The idea we have is that it is less used. Accountants and companies have another way of interact. Have also been encouraged to the use, although with less services"</i> (FO).</p> <p>(Progress)  <i>"the customer would like to do through SSD and cannot do it because there is no option, there is no functionality... and then he ends up sending an e-mail, or he comes to the service"</i> (FO); <i>"and then he likes to come to the front office because, if he cannot do it online, he does not have proof, he prefers to come to the front office to take the delivery receipt"</i> (FO).</p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Interpretive Summary</b>	Levers and blockages in information access.
<b>Quotes from Respondents</b>	<i>"many times the information is: send an email and it is disclosed. It is not true. Binding circulars are missing, a lot is missing..." (FO); "it lacks normative circulars, guidelines, procedures ... things should sometimes be in a simpler, more direct language ... and with the acts to be performed, because sometimes it is just theory" (FO); "when we did the monthly meetings, the procedures were much more equal... we already noticed a lot of difference in the procedures. Each one is already working a little bit in his own way" (FO).</i>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Accessibility</b>
<b>Interpretive Summary</b>	Information accessibility.
<b>Quotes from Respondents</b>	<i>"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" (BO); "this is an important aspect that I left here as a paradigm also of new avenues that can be explored, of access to information, transparency of the rules, and of citizen's knowledge and that he can count in a trustworthy way, and to make a planning in the long term, which is what makes sense in this area of Social Security" (TM).</i>



<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Proactive Search</b>
<b>Interpretive Summary</b>	Dealing with information.
<b>Quotes from Respondents</b>	<i>"...People also do not seek to be informed... Not now. It is all trifling, and Simplex as sinned there" (BO).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Demandability</b>
<b>Interpretive Summary</b>	Simplex demand degree for information.
<b>Quotes from Respondents</b>	<i>"Also the fact that Social Security information is easier to obtain, as we demand more from taxpayers, and we are more demanding in terms of contributive obligations, they want the information more accurate" (BO).</i>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Duplication</b>
<b>Interpretive Summary</b>	The provision of information in duplicate remains a standard practice.

<b>Quotes from Respondents</b>	<i>"The web portal 'Consigo' already lists several measures, around 43 measures including some of those that have to do with these scopes... it is a contradiction at this level, especially in the fulfillment of declaratory obligations, this path must be followed and it is forecasted" (TM).</i>
<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Interconnection and Data Sharing</b>
<b>Interpretive Summary</b>	Unique information sources and information sharing is not yet established as a regular practice in the PA.
<b>Quotes from Respondents</b>	<p>(Blockages)  <i>"Social Security was not ready for this information. Social Security was seen as the poor relative. Data interconnection between PA services is critical for the success of this process of administrative simplification. These routines have to be improved" (BO); "we do not work for the common good that is the service to the citizen" (BO); "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); "PA should talk more about it to prevent citizens from playing ping-pong from one institution to another, there is still a lot of work to do in that area" (FO); "...even with interfaces things fail" (FO); "a while ago there was a measure that was supposed to be a simplification of the law that said... any information we need and that is known to PA has to be the services to get it, the data sharing. I think Social Security may even be of those who shares the most, and others are always raising data confidentiality issues" (FO).</i></p> <p>(Advances)  <i>"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" (TM); "administrative simplification measures that are transversal to many services... often involving processes that have to do with information exchange between different systems, and this is very important to have an identical participation, and with the same levels of intensity on the part of the different stakeholders. It is vital, and has been essential, a very close political leadership" (TM).</i></p> <p>(New areas to explore)  <i>"The next step was to move to Europe, which is what we are missing. Starting to share information with the European countries. It is even necessary to fight fraud, because at this moment we are becoming more and more aware of..." (FO); "we have a project that should quickly come into production, it will not be for all employers but for the larger ones, that is the automatic communication of corporate systems with the Social Security system, and therefore once again this automatic channel operate between software in an integrated way" (TM).</i></p>

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Binding</b>
<b>Interpretive Summary</b>	Lack of official information from Social Security.
<b>Quotes from Respondents</b>	"...Is that there is no clarification, there is little guidance, there is a lot of confusion and there is a lot of scattered information" (FO).

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Standardization and Accuracy</b>
<b>Interpretive Summary</b>	Lack of standardization and accuracy in Social Security information and procedures.
<b>Quotes from Respondents</b>	<p>(Inaccuracy)  <i>"...there is no guidance at national level... and then it works like that, we do not understand each other" (FO).</i></p> <p>(Double-check)  <i>"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).</i></p> <p>(Objectivity)  <i>"some progress has been made, but still not to the level we would like, which is the quality of how we transmit the information to the citizen" (TM).</i></p> <p>(Standardization)  <i>"information at IT level and the evolution and this simplification has something that I think is extremely positive, which is to standardize the answers, because we live in a country with half a dozen square kilometers, decisions are unreasonable" (FO ); "...we also intend to develop an integrated vision of customer relationship, which we have called the 360 vision, which is the integration of the different communication channels... We have the ability for</i></p>

*each person or each company that addresses to Social Security, we know precisely what it was in that perspective, of responding in a coherent and correct way, to those who come to Social Security, to have this integrated vision, and to have a historic of all these relationships" (TM).*

<b>Theme</b>	<b>Requirement for Sustainability for Civil Service</b>
<b>Category</b>	<b>Information</b>
<b>Subcategory</b>	<b>Practical Guides</b>
<b>Interpretive Summary</b>	Practical Guides, an information access tool.
<b>Quotes from Respondents</b>	<i>"Practical guides help, but sometimes their information is outdated... And they have little technical information, sometimes they are very light, they have such a light perspective that when we really have a doubt it is not there that we will look for information... The goal is not this... it is to outside... it is more of overall knowledge, it is not deep, because there are cases that we do not even have an answer for what we need" (BO).</i>

<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Usability</b>
<b>Interpretive Summary</b>	Availability, navigability and information access of SSD platform.
<b>Quotes from Respondents</b>	<p>(IT supplier)  <i>"At the level of informatics there are already some barriers in certain sectors, because when there is a problem it is very difficult to solve it" (FO); they can always find a way to get our lives stuck, and there is always work, human resources are always needed, but it is good because they keep our jobs, because otherwise this would work well and we would all go home" (FO).</i></p> <p>(Navigability and information access)  <i>"interactivity of the webpage itself, white background color is a highly irritating thing, with letters too small... yet it has been worse..." (FO).</i></p> <p>(Ease of use)  <i>"we realize that the beneficiaries are more afraid to deal with situations in SSD, they give up soon, do not even try" (FO); "...in a careful way, with good sense, there are many areas where this can already be done, and we should not hold to a justification that all people are info-excluded, or all can</i></p>

*be info-excluded, when today most people have this facility and even this interest, they do not do it often, or because of lack of knowledge or because they do not have that level of confidence" (TM).*

(Facilitation)

*"that was so Simplex, so Simplex, that when he found it he was already framed in something that should not be, and with fines and penalties, and so on. And then to solve it was complicated, and sometimes it is also a little ignorance..." (FO); "...people can go there (to SSD) to amend it. The experience we have is that whenever it is given the freedom for the client to move and change... it runs very bad... and then we will fall into such a facilitation that we had a few years ago and that was being revised" (FO);*

<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Online Transactions Security</b>
<b>Interpretive Summary</b>	Security challenges in online transactions.
<b>Quotes from Respondents</b>	<i>"because truth be told, the more things are computerized the easier it is then to make great frauds. There are also big issues in this field, that we also have to be very careful, with data security, and the people that pretend to be others, and get things that is easier at that level, to informatics level" (FO).</i>
<b>Theme</b>	<b>Information and Communication Systems</b>
<b>Category</b>	<b>Use of ICT</b>
<b>Interpretive Summary</b>	Adaptability to informatics means.
<b>Quotes from Respondents</b>	<i>"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..." (BO); "the customer is so used to come to the front office, and sometimes he does not use what he has at his disposal" (FO); "I am going to tell you now, not to forget me, take a note: 'I Daniel Blake'. It is a movie that I think everyone should see, people who deal with public mainly. It is the client's perspective regarding services. And the story is a little bit around it, the way the services often evolve, but then they do not support those that are info-excluded and do not help them" (FO); "in an area like ours this (info-exclusion) is still more relevant, and there will always have to be this concern, because many of them, as a result of the age or the socio-economic conditions in which they live, will always exist in these segments of the population" (TM).</i>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Workload</b>
<b>Interpretive Summary</b>	Administrative simplification was escorted by greater demand resulting in increased workload.
<b>Quotes from Respondents</b>	<i>"We will no longer have work... with Simplex... with the measure we will be without work... blessed measure!... but that was like this situation now... the last one that... in which it was also said that we were going to be out of work... which what girl ?! It doubled or tripled..."</i> (BO).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Workload</b>
<b>Subcategory</b>	<b>Work Rhythms</b>
<b>Interpretive Summary</b>	The greater requirement forces to higher work rhythms.
<b>Quotes from Respondents</b>	<i>"what happens often is that we do not even open the email, we did not have time yet... Before when we received on paper there was another time to give the answer, it was admitted that this time was normal, now the email has not arrived yet, I am not opening it yet, and the colleague is already calling to say that I have not replied yet. There is no time to think, to ponder, and then mistakes happen"</i> (FO).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Administrative Burden</b>
<b>Interpretive Summary</b>	The effort expended to accomplish with the declaratory obligations.
<b>Quotes from Respondents</b>	<p><i>"the citizen provides information in duplicate... in triplicate to PA" (BO); "...the legislation had to be harmonized... we have different concepts according to the Ministry... but the issues are similar... the concepts must be the same" (BO); "...the legislation had to be harmonized... we have different concepts according to the Ministry... but the issues are similar... the concepts must be the same" (BO); "...it overloads two public services plus the citizen. We are talking about a situation where there is already an electronic procedure, and even when it does not work, it is always the citizen who has to walk between institutions" (FO); "in the long term everything has improved, it is not all very good, but it has improved. Although later appeared more statistics, and more this and more that..." (FO); "...Speak to each other, precisely for each of them to be able to gather the information they need, and demand from companies and citizens an effort that always has a weight, has several costs of context for companies and so on. That can be released because the administration has other ways of getting it, obviously always with the safeguard of data protection that is required at this level" (TM).</i></p>
<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Equity</b>
<b>Interpretive Summary</b>	One of the elementary principles of Social Security.
<b>Quotes from Respondents</b>	<p>(The law of ethics or the ethics of law)  <i>"we must always give the right of defense to those on the other side... My vision is a bit different... what was intended... was to protect or assign more rights to those who are on the other side. To PA brought more responsibility and shortened deadlines, and the duty of decision is thus a sword we have over our heads... without taking into account the constraints we have with human resources, lack of training and with computer means..." (BO); "...the law is not blind ... it always facilitates those who have more resources" (FO).</i></p> <p>(Act ethical)  <i>"that taxpayer who has always fulfilled, and suddenly there is a month in which the thing goes wrong, cannot, or should not be treated as the one who has always failed... and nobody pays attention to this..." (FO).</i></p>

(Lawbreaker benefit)

*"the law should have more benefits for those who comply. Clear and obvious benefits..."* (FO).

(Allocation of social benefits)

*"the balance is like this (tilt to one side), then we are going to create a measure for the balance to stays like that (tilt to the other side). But, when the balance gets here (equilibrium point) this measure is not suspended, then the measure continues to run and the balance will then go to the other side. Because when the scales stays that way (equilibrium point) there has to be a change in the measurements. They are no longer necessary, they should cease to exist. Continuing to exist, unbalance again, becomes unbalanced to the other side"* (FO); *"in the population the concept of the benefit changed from temporary to definitive"* (FO); *"and then they receive the benefits eternally, because it passes to the children, from the children to the grandchildren... We are already watching here the 4th or 5th generation"* (FO); *"I have to assume that most people who come to the system really, come because they need, and do not come to try to cheat... but offensive is the amount they pay"* (FO).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Disproportionality</b>
<b>Interpretive Summary</b>	State action.
<b>Quotes from Respondents</b>	<i>"then you will notify people, and fine people who have paid in the 30 days and the others who have not paid were not notified. I cannot think of this..."</i> (FO).

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Fraud and Tax Evasion</b>
<b>Interpretive Summary</b>	Combating fraud and tax evasion as a support for social justice and equity.



<b>Quotes from Respondents</b>	<p>(inspection service)  <i>"Not only because of this ability to collect more revenue, because as I say there is a potential that, I believe it is not estimated, but there is the perception that we have by the results of actions that we are going to have, that are limited, that it exists, but also because of the deterrent and pedagogical effects of our intervention in this area of supervision" (TM); "It is an area that also needs to be reinforced, in particular through the means of inspection, of the inspection teams, because there is the idea that the potential for fraud identification, the potential for revenue collection, namely due to under-declaration processes, is great" (TM).</i></p> <p>(Inertia)  <i>"...there is the oversight because there are also many complaints" (BO); "...the costs that this would have do not justify the benefits, so the image that we are going to pass out is: prevaricate because it is worth it" (FO).</i></p> <p>(Data-crossing and electronic control)  <i>"the inspection has also acted ... there has also been some action ... I think ... but also has to be with the data crossing ..." (BO).</i></p> <p>(Positive effect)  <i>"the actions they do... are very intensive too... the rates of irregularities are decreasing" (BO).</i></p> <p>(Awareness)  <i>"In Portugal, I do not think we have a very representative black market, there are more deviant behaviors of under-declaration of incomes, of wages, which should be a concern" (TM).</i></p>
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<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>Trust</b>
<b>Interpretive Summary</b>	Involve people through trust.
<b>Quotes from Respondents</b>	<p><i>"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..." (FO); "and this part of the information and of these Simplex comes to avoid all these situations" (FO); "I think it is important to have transparency and an increase in the level of confidence of citizens, because there is much that we already do well, but the citizen does not yet recognize it" (FO); "I do not think that this trust is conquered exclusively on the basis of this simplification, but on the basis of our ability to act in a more diligent manner, closer..." (TM)</i></p>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Social Justice</b>
<b>Subcategory</b>	<b>System Sustainability</b>
<b>Interpretive Summary</b>	Decisions that influence sustainability and trust in the Social Security system.
<b>Quotes from Respondents</b>	<i>“One in particular that I emphasized is the question of the substitution of income in old age, and therefore the access to an old-age pension, when so much is spoken, because it is recurrent, in the question of the bankruptcy of the social model, and the financial and budgetary weaknesses of the public social security system” (TM).</i>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Stability</b>
<b>Interpretive Summary</b>	Need for stability to increase efficiency and reduce costs.
<b>Quotes from Respondents</b>	<i>“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); “Always undermines the stability that the sector must have, in terms of security with which agents must rely, in particular and mainly of economic agents. The stability of a set of regulations because it allows them to plan also in the medium and long term, and all these changes have an implicit cost, whether it is the adaptation of computer systems, or the level of several operational facets, namely of the companies, and this is very relevant” (TM); “This limitation, in particular in the current government, to limit the production of legislation, and I know that it was politically assumed in an express way, through the measure of only legislating in one Council of Ministers per month, all this is a contribution that goes in the right direction” (TM).</i>

<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Strategic Vision</b>
<b>Interpretive Summary</b>	Need for a long-term political commitment.
<b>Quotes from Respondents</b>	<i>"We are getting to a point where everything is very masked. And these things of Simplex are colliding with all this. On the one hand, yes, the relationship with the State is much more simplified, wonderful, but also allows much more permissive situations, then the State cannot organize itself for political reasons, then there is a lack of personnel" (FO); "governments should establish a stability pact to ensure the effectiveness of the measures. This continuous change raises doubts whether these changes are thought for the benefit of the society and the citizens or are only a mere fulfillment of the political-party agenda" (FO).</i>
<b>Theme</b>	<b>Risks of Simplex</b>
<b>Category</b>	<b>Political Issues</b>
<b>Subcategory</b>	<b>Moratorium</b>
<b>Interpretive Summary</b>	Simplex: a strategic project that cannot stop.
<b>Quotes from Respondents</b>	<i>"And it should not have stopped with Simplex, and gone ahead, take all the Ministries from end to end, a major technological reform and at the level of PA" (BO); "we should make the most of it, and the PA that at the beginning, at least in Portugal, was at the forefront of ICT use, then lost its breath and private companies were the driving force behind the digital economy. Much of that knowhow was lost because was a precursor" (TM).</i>

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Managing of Change</b>
<b>Interpretive Summary</b>	Plan the change.
<b>Quotes from Respondents</b>	<i>"but the part that blockages these Simplex and the relationships that exist between the several departments, sometimes the people themselves have the perception... if this goes very well they will send me away, maybe let me jam it a little bit" (FO); "the way I look at this process is a truly top-down, not bottom-up, operation, it has to be top-down, it has to be addressed, because it has to be very well defined at the outset what are the objectives, and then an involvement, a responsibility from then on to the several levels of the chain" (TM).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Time Management</b>
<b>Interpretive Summary</b>	Increasing Simplex efficiency through time management.
<b>Quotes from Respondents</b>	<i>"On the other hand, there was also before, that situation of wasting time with what should not be lost. It trains not to lose" (FO).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Sense of Urgency</b>
<b>Interpretive Summary</b>	Keep up with Simplex measures.
<b>Quotes from Respondents</b>	<i>"Nowadays nobody can think of going back to the old deadlines, because the world is much faster" (FO); "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).</i>

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>New Roles of the State</b>
<b>Interpretive Summary</b>	Changing the roles of State powered by Simplex and new technologies.
<b>Quotes from Respondents</b>	<i>"The state functioned as a consultant. It compelled people to think and make more thoughtful decisions."</i> (BO)
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Public Service</b>
<b>Interpretive Summary</b>	Narrow the cultural gap.
<b>Quotes from Respondents</b>	<i>"The majority of the cases that I know thus, with deep-rooted vices, are those who have never known another reality... Also has a lot to do with never having consequences... there are people who think that they can accumulate work, and one day the colleague on the side will do that job for him. Or else the boss does what? Will try to adapt the work to that employee, not the employee who will fit the job... Here, we go to a security that surpasses everything. There are cases that go beyond what is reasonable, and the consequences are always the same. He changes area, and the rest of the team do his work... It reaches a point that he has a CV...It is the culture that is rooted..."</i> (BO); <i>"The interconnection that we, colleagues, from the different Ministries, had there, I think that all civil servants should pass through an experience like that... We had our own culture. We saw that we depended on each other, that we learned from one another... I learned a lot from those people, it was a very enriching experience... It was the real Simplex, people left with their matter solved"</i> (BO); <i>"there is still a lot of us and them, it also makes communication difficult. When people do not see themselves as a whole, the institution, is the we and the they"</i> (FO); <i>"even the way the leaders behave makes all the difference. If we have an open door leadership, that facilitates communication, that does not put itself on a higher level, because this facilitates a lot, and as a rule the house adopts this stance. If we have a very hierarchical culture, then things get more complicated"</i> (FO); <i>"email hierarchy"</i> (FO); <i>"organizational culture comes from above..."</i> (FO); <i>"I am here to serve people, I am not here to serve my colleagues..."</i> (FO); <i>"it points out the problem, but does not identify the solutions..."</i> (FO); <i>the lack of responsiveness... I think is becoming cultural"</i> (FO); <i>"It is worse than bureaucracy: let us see if I am not going to hurt someone"</i> (FO).

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Generational Gap</b>
<b>Interpretive Summary</b>	Engaging the citizens with the collective principles of social protection.
<b>Quotes from Respondents</b>	<p>(Commitment to SSD)  <i>"This work must always continue. We know that... it is not the prejudice of the countries of the South to have almost a tendency and a natural disposition for this type of behavior, but we are not at the level of societies more evolved at that level, that the fulfillment of obligations to the State is a matter of honor to institutions and persons"</i> (TM).</p> <p>(Engage the future)  <i>"it also seems to me that most of this generation is not even worried about this, it does not even know what the consequences are of not paying for social protection. They have no perspective on life, they have no security, they have no anchor... they will live now, not thinking about the future. For Social Security is very serious, because if there is not this awareness that we all have to discount to protect the coming and the past generations. If this consciousness does not exist we can be creating a generation that will attach little or nothing to it (they will not value social protection), and increasingly it will be easier to escape and not to contribute, not to participate"</i> (FO).</p>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Participation</b>
<b>Interpretive Summary</b>	Participative management and involvement in decision-making processes.
<b>Quotes from Respondents</b>	<p>(The society)  <i>"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"</i> (BO); <i>"greater capacity to involve players within the administration, and to have a more planned and more rational process driving, because these synergies between different entities within PA is very important, and only then allows greater efficiency"</i> (TM).</p> <p>(The Social Security)  <i>"internally we are detecting that can be improved, we are reporting to the superiors... The problem is when it hits up there, the importance that the thing has... does not rise the last step... it does not matter because the person on the top does not give value... Does not feel our difficulties"</i> (BO).</p>

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Transparency and Accountability</b>
<b>Interpretive Summary</b>	Accountability as a trust generator.
<b>Quotes from Respondents</b>	"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); "it is very important that there is transparency and knowledge of the many aspects of Social Security" (TM).

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Involvement</b>
<b>Interpretive Summary</b>	Involving on Simplex construction.
<b>Quotes from Respondents</b>	"I proposed a few years ago, but no one answered me, no one paid attention to me" (FO).

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Institutional Marketing</b>
<b>Interpretive Summary</b>	Work emotional relationship with the users.
<b>Quotes from Respondents</b>	"SSD should be a marketing tool to captivate the citizen. We live in the internet age, people go to the internet, they do not read a book or a brochure. On YouTube there are informative videos of Social Security regimes, but they are not much publicized, which would be very useful" (FO); "I am not sure that SSD, even with respect to the features that are already available, be used by all the recipients to whom it could reach and benefit from. So there is a great job that needs to be done at the level of disclosure" (TM).

<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Structure and Assignments</b>
<b>Interpretive Summary</b>	Adapting the organizational structure to the requirements of Simplex.
<b>Quotes from Respondents</b>	<i>"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).</i>
<b>Theme</b>	<b>Culture of Change</b>
<b>Category</b>	<b>Expectations</b>
<b>Interpretive Summary</b>	An open process of continuous improvement.
<b>Quotes from Respondents</b>	<i>"it is not that the measures are not useful, we feel in our day-to-day that things have changed for the better, the important thing is that the measure is launched, from the moment the measure is released, they no longer care about the measure. If there are improvements or corrections to make, it does not matter anymore. The important thing is to say, we did this, we launched this measure, we put it into practice" (BO); "in our society and in PA it is essential to keep in mind this need for permanent improvement. We may be talking about Simplex or something else..." (FO).</i>
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Simplex Recipients</b>
<b>Interpretive Summary</b>	To whom Simplex is intended.
<b>Quotes from Respondents</b>	<i>"There are measures that could be implemented, even with no visible impact to the outside that could contribute to the process of change generated by Simplex" (BO); "It is focused more on the citizen, in the need of the citizen, and consequently some things turn out to be in our favor... 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</i>



*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).*

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Balance</b>
<b>Interpretive Summary</b>	Overall evaluation of Simplex.
<b>Quotes from Respondents</b>	<i>"...Simplex should be thought of as a whole" (BO); "The relationship between citizens and companies with Social Security improved, and there Simplex helped" (FO); "...people discredit Simplex" (FO); "I think we should be able to simplify without falling into facilitations" (FO); "more and more measures are being taken, but then they do not have sufficient staff to respond" (FO); "It should be reevaluated... We are not aware of the social impact, of the economic impact. We believe it has improved... we believe! It is our perception... now in effective terms, we do not know..." (FO); "my overall balance is positive, obviously in need of adjustments, more in terms of the projection of the planning of measures" (TM); "it is very important that it be a structured program because it allows this consistency, gives this integrated vision, and above all a gives political priority, (works as) a leverage effect, to be precisely a driving force for progress at this level" (TM).</i>
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Legislation, Technology and Procedures</b>
<b>Interpretive Summary</b>	The vectors of simplex.
<b>Quotes from Respondents</b>	<i>"everything together, it is the set, which is what makes things better or not" (BO); "there are no procedures to change what the system does not allow, but which the law demands" (FO).</i>

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Levers and Blockages</b>
<b>Interpretive Summary</b>	Deal with Social Security performance.
<b>Quotes from Respondents</b>	<p><i>"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); "give the software provider the means to get the application up and running, listen to what the problems are, the services report the problems, fix them right away, it is solve... we give the feedback to the software provider, but then they stay there delaying" (BO); "They do not respond... so many times that we said this, said this..." (BO); "The career leaders is very important... certainly helps... " (BO); "Simplified, but we are much less, and things arrive faster, then we do not solve, and then the treatment is the same.... The communication accelerated but then the services did not respond" (FO); "a critical factor is a correct sizing, the calendar of the measures, so that it can be achieved in accordance with those timings that were set to achieve the goals" (TM).</i></p>
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Citizen's Perspective</b>
<b>Interpretive Summary</b>	Easiness or facilitation, the reality of people.
<b>Quotes from Respondents</b>	<p><i>"Today an image of facilitation has been create... which is bad. Easiness of access... but lack of knowledge about legal obligations" (BO); "Sometimes people... think that we already have access to everything... and why it is not solved? you already have access to the whole information!... People have the idea that we have access to everything... And then we explain and people... some understand others not, but the complaint is already here" (FO); "There was a great euphoria at the beginning because Simplex was almost equal to facilitation, and now things are already going at cruising speed, and procedures were normalized. At first, everything was great and with the development of things procedures were normalized. In many situations, there was a need for normalization because there was fraud, and when we became aware of fraud, we created rules" (FO).</i></p>

<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Image of Social Security</b>
<b>Interpretive Summary</b>	Institutional reputation and prestige of Social Security.
<b>Quotes from Respondents</b>	(+) <i>"Globally it has been improving. I do not think it is very high, I think it is a long way to reach levels that we can consider enough"</i> (TM). (-) <i>"The general perception that exists, often conveyed in the media, is that the system does not respond at an appropriate level, and therefore guarantee a high service level"</i> (TM).
<b>Theme</b>	<b>Effectiveness of Simplex</b>
<b>Category</b>	<b>Unique Character (C)</b>
<b>Interpretive Summary</b>	Uniqueness of Social Security.
<b>Quotes from Respondents</b>	<i>"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"</i> (TM); <i>"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"</i> (TM).

## Appendix 7: Frequency Table

### External perspective – Accountants

T = Theme; C = Category; S = Subcategory; D = Dimension, Accountant number ( $A_n$ ) = Respondents; N = Total of Respondents; F = Frequency of Occurrences

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences	
Evaluate the Simplex	Evaluation Reports and KPI	--	--	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14; 15, 16, 17, 18, 19, 20	20	44	
	<i>Praxis</i> - Knowledge Made from Practice	--	(+)	1, 3, 4, 5, 6, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19	16	25	
			(-)		4	4	
	Comparative Analysis	--	--	Political issues	2, 3, 6, 8, 9, 10, 14, 17, 19, 20	10	19
				Started later		3	3
					3	5	

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Simplex Infrastructure	Information Technologies	--	--	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19	16	22
	Administrative Simplification	--	(+)		16	19
			PA as a Simplex Target	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 14, 15, 16, 17, 20	4	4
			Room to improve		6	8
			Process reengineering	9, 17	2	4
			Innovation	3, 19	2	2
	Axis II		Achieved		12	19
			Need to improve	1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 18, 19, 20	3	5
Greater requirement				4	4	

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Simplex Infrastructure	Legislative Simplification	--	--	2, 3, 4, 7, 8, 9, 11, 13, 14, 15, 17, 18, 20	13	23
		Axis I	Not achieve	4, 5, 6, 11, 14, 15, 16, 17, 18, 19	6	6
			Achieve		4	4
		Features	(-)	1, 2, 3, 4, 5, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17, 18, 20	14	36
			Associated costs		3	3
			(+)		6	8
			No difference		2	2
		Law-making	--	1, 3, 5, 6, 8, 9, 10, 11, 13, 15, 18, 19, 20	13	40
		Interpretation	--	1, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 17, 19, 20	14	36
		Enforcement	--	1, 3, 5, 8, 9, 10, 11, 14, 15, 17, 18, 19, 20	13	29
		The Process of Legislative Production	Non-participative	1, 5, 7, 8, 9, 10, 11, 13, 14, 15, 16, 17, 18, 19, 20	12	23
Participative	5		6			
Law Effectiveness	--	3, 6, 11, 19, 20	5	8		

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Purposes for Simplex	Effectiveness Goals	Debureaucratization	--	1, 2, 3, 4, 6, 7, 8, 9, 10, 13, 15, 16, 17, 18, 19, 20	13	23
			Paper volume reduction		4	4
			Cost reduction		3	3
			Time reduction		4	6
			Use of new technologies		2	2
			(-)		5	6
		Red tape is necessary	3	3		
		Process Dematerialization	--	3, 6, 7, 11, 13, 14, 15, 18	8	12
		Automation	(+)	3, 5, 8, 9, 15, 16, 20	3	3
			Need for increased automation		4	7
	Financial Strictness	--	8, 9, 10, 14, 18; 20	6	7	
	Tax Load	--	1, 7, 9, 16, 18, 20	6	6	
	Efficiency Goals	Deadlines	(+)	4, 5, 6, 8, 9, 10, 13, 14, 15, 16, 17, 18, 19, 20	10	16
			(-)		12	15
			Managerial decisions		1	1
		Costs	(+)	1, 3, 8, 11, 15, 18, 19, 20,	3	3
			(+ AP)		2	2
			(- Accountants)		5	6
		Human Resources	Reduction	1, 3, 4, 5, 8, 9, 10, 14, 15, 17, 19, 20	6	9
			Proper sizing		4	5
	Reallocation		7		10	
	Asset		3	6		
	Quality Goals	Information Accuracy and Error Tolerance	(+)	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15, 16,	14	22
			(-)		2	2
		Complaints	(-)	1, 3, 8, 14, 20	3	7
			(+)		2	2

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Relationship	--	--	1, 4, 5, 14, 15, 18, 19, 20	8	12
		Celerity	--	3, 4, 14, 15, 17, 19	6	12
		Remote	--	2, 4, 5, 6, 7, 9, 10, 12, 13, 14, 15, 17, 18, 19	10	14
			Proximity		3	3
			Savings generator		4	4
		Virtual	--	1, 3, 5, 6, 8, 12, 13, 14, 15; 17, 18, 19, 20	9	9
			Impersonality		3	5
			Technological channels access		2	2
		Opening to Outside	(-)	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 13, 14, 15, 16, 18, 19, 20	9	18
			(+)		8	8
			The human link		2	3
		<i>Vis-à-vis</i>	--	4, 5, 9, 11, 13, 14, 17, 19, 20	3	8
			Barriers		4	6
			Disinvestment		3	3
		Citizen Orientation	Citizen's Shop	1, 4, 5, 7, 8, 9, 12, 14, 15, 16, 17, 20	1	4
			Barrier		2	3
waiting time	4		5			
Appointment Service	Service delivery	3, 6, 10, 12, 13, 14, 15, 17, 18, 19, 20	8	11		
	Never used		5	5		
	Positive feedback		6	8		
Taxpayer Manager	--	12, 13, 14, 15, 17, 18, 19, 20	8	8		
Direct Channel	--	1, 2, 11, 13, 17, 19, 20	7	20		

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Relationship	The Human Element	Nepotism	1, 2, 3, 4, 9, 10, 14, 17, 19, 20	7	11
			Image construction		6	13
		Training	Internal	1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 17, 20	12	17
	External		7		22	
	Communication	Challenges	--	1, 2, 3, 5, 7, 10, 14, 15, 17, 18, 19, 20	12	22
		Internal Alignment	--	4, 11, 14, 17	4	10
		External Orientation	(-)	1, 2, 4, 15, 17, 18, 19	5	8
			(+)		2	2
		Telephone Contact	Nationwide phone contact center	2, 4, 7, 8, 9, 10, 14, 15, 16, 17, 18, 19, 20	13	23
			Local phone	4, 7, 9, 10, 12, 13, 14, 15, 16, 17, 18	11	14
			Nationwide dedicated phone line	2, 7, 10, 11, 15, 16, 17, 19	8	8
		Email	--	3, 4, 6, 8, 9, 10, 11, 12, 14, 15, 17, 18, 19, 20	14	26
		SSD - Electronic Platform	Use	1, 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	8	13
			Satisfaction degree		6	6
	(+)		9		11	
		Progress		9	20	
	Information	--	--	1, 2, 4, 5, 9, 11, 13, 20	8	9
Accessibility		--	1, 2, 4, 6, 7, 12, 13, 14, 15, 16, 17, 18, 19, 20	11	18	
		Speed		5	5	
		Unavailable		4	5	

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Information	Proactive Search	--	10, 15, 17,	3	7
		Demandability	--	1, 6, 7, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	14	30
			Provision of statistical data		2	3
		Duplication	--	1, 3, 6, 7, 8, 9, 10, 11, 13, 14, 15, 16, 17, 19, 20	15	26
		Interoperability and Data Sharing	--	1, 3, 5, 6, 8, 10, 14, 15, 16, 18	10	19
			Private and public interconnection		1	4
		Binding	--	2, 3, 7, 11, 13, 14, 20	7	12
Standardization and Accuracy	(-)	2, 3, 4, 6, 7, 8, 9, 13, 14, 15, 16, 18, 19, 20	12	23		
	(+)		3	3		
Practical Guides	--	2, 3, 8, 10, 11, 15, 17, 19	8	10		

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Information and Communication Systems	Usability	--	--	1, 2, 5, 7, 8, 10, 13, 14, 20	8	14
			Navigability and information access		4	4
	Online Transactions Security	--	--	10, 17, 19	3	3
	Use of ICT	--	Adaptability	1, 5, 7, 9, 11, 13, 15, 16; 17, 18, 20	5	15
			Barriers		8	9
Support		5	6			

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences		
Risks of Simplex	Workload	--	--	1, 2, 4, 5, 7, 9, 11, 12, 13, 14, 15, 16, 17, 19, 20	13	29		
		Work Rhythms	--		7	10		
	Administrative Burden	--	--	--	1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20,	19	47	
			Relief	--		4	4	
	Social Justice	Equity	--	--	1, 6, 7, 8, 9, 10, 11, 13, 15, 16, 17, 19, 20	12	26	
			Allocation of social benefits	--		2	4	
			Lawbreaker benefit	--		2	5	
			State as an example	--		2	2	
		Disproportionality	--	--	1, 6, 7, 8, 9, 11, 14, 15, 16, 20	10	21	
		Fraud and Tax Evasion	Inspection service	--	--	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	9	29
			Data-crossing and electronic control	--	--		16	18
			Positive effect	--	--		2	2
			Inertia	--	--		7	12
			Awareness	--	--		5	8
	Trust	--	--	7, 9, 14, 19	4	7		
	System Sustainability	--	--	14, 19	2	2		
	Political Issues	Stability	--	--	8, 11, 17, 19, 20	5	11	
		Strategic Vision	--	--	1, 8, 11, 17, 20	5	7	
		Moratorium	--	--	2, 3, 8, 14, 17	5	7	

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences	
Culture of Change	Managing of Change	--	--	11, 17	2	7	
	Sense of Urgency	--	--	4, 14, 17	3	5	
	Institutional Inertia	--	--	1, 3, 4, 5, 9, 11, 14, 17, 19, 20	10	19	
	New Roles - State and Accountants	--	--	1, 2, 3, 5, 7, 8, 9, 10, 11, 13, 14, 15, 16, 19, 20	15	40	
	Public Service	--	--	2, 3, 4, 8, 9, 14, 17, 20	8	15	
	Generational Gap	--	--	9, 11, 20	3	4	
	Participation	--	--	1, 8, 11, 14, 16, 17, 18, 19, 20	9	34	
	Transparency and Accountability	--	--	1, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	18	43	
	Involvement	--	--	Did not propose measures	1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	19	30
				Propose measures	3	1	3
	Institutional Marketing	--	--	17, 19, 20	3	9	
	Institutional Alignment	--	--	3, 4, 11, 17, 19	5	6	
	Expectations	--	Open Process	1, 2, 4, 6, 7, 10, 14, 17, 18, 20	10	14	
Continuous Improvement			1, 2, 3, 4, 5, 6, 8, 9, 11, 12, 13, 14, 17, 18, 19, 20	16	41		

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Effectiveness of Simplex	Simplex Recipients	--	--	1, 11, 14, 17, 19, 20	6	8
	Balance	--	(+)	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20	16	27
			(-)		5	9
			Niches		6	7
			Assess the impacts		3	3
	Citizen's Perspective	--	--	9, 15, 19, 20	4	12
	Legislation, Technology and Procedures	--	--	4, 5, 6, 8, 9, 11, 14, 15, 17	9	14
	Levers and Blockages	--	--	4, 8; 10; 14, 16, 17, 18, 19	8	20
	Internal Impact	--	--	3, 4, 5, 6, 7, 9, 10, 11, 13, 14, 15, 16, 17, 20	4	4
			(+)		11	13
			(-)		1	2
	Image of Social Security	--	(+)	4, 5, 6, 8, 9, 10, 11, 12, 13,, 14, 15, 16, 18, 19, 20	8	9
(-)			6		8	
--			5		9	

## Internal perspective – Civil Servants

T = Theme; C = Category; S = Subcategory; D = Dimension, Accountant number ( $A_n$ ) = Respondents; N = Total of Respondents; F = Frequency of Occurrences

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Evaluate the Simplex	Evaluation Reports and KPI	--	Assessment reports	BO, FO, TM	3	13
			Corrective measures	BO, FO	2	4
	<i>Praxis</i> - Knowledge Made from Practice	--	--	TM	1	1
	Comparative Analysis	--	Comparation	BO, FO	2	2
			Good practices	FO	1	2
	New Public Management	--	--	FO, TM	2	7

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Simplex Infrastructure	Information Technologies	--	--	BO, FO, TM	3	8
	Administrative Simplification	--	--	BO, FO, TM	3	10
			Room to improve		3	8
			Mapping processes		1	2
			Process reengineering		2	2
Axis II	--	--	BO, FO, TM	3	3	

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Simplex Infrastructure	Legislative Simplification	--	--	BO, FO, TM	3	8
		Axis I	--	TM	1	2
		Features	--	BO, FO	2	3
		Law-making	Persistent change	BO, FO, TM	3	10
			Assess impacts		1	6
		Impacts	--	BO, FO	2	7
		Interpretation	--	BO, FO	2	7
		Enforcement	--	BO, FO	2	10
		The Process of Legislative Production	--	BO, FO, TM	2	8
Participation	3		6			
Law Effectiveness	--	FO, TM	2	11		

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences	
Proposes for Simplex	Set Goals	--	Monitoring	BO, FO, TM	3	7	
			Performance indicators	BO, FO	2	6	
	Effectiveness Goals	Debureaucratization	--			2	5
			Dual perspective	BO, FO, TM	2	8	
			Red tape is necessary		1	1	
		Process Dematerialization	--	BO, FO, TM	3	6	
		Automation	(+)			2	5
			Discretionary power			1	5
			Blockage			1	2
			Manual processing			2	3
			Need for increased automation			3	7
			Human / automation ratio			2	3
	Financial Strictness	--		TM	1	1	
	Efficiency Goals	Deadlines	(-)			3	12
			Causes	BO, FO, TM	2	5	
		Costs	Efficiency			2	4
			Free of charge	BO, FO, TM	2	5	
		Human Resources	Reduction			3	14
			Prepare the future			1	3
			Asset			2	3
Reallocation					2	5	
Organizational structure			1	1			

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Proposes for Simplex	Quality Goals	Information Accuracy and Error Tolerance	--	BO, FO	2	6
		Complaints	--	BO, FO	2	8

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Relationship	--	--	BO, FO, TM	3	14
		Opening to Outside	(+)	BO, FO, TM	1	3
			(-)		2	6
			The human link		2	3
			--		1	1
		Vis-à-vis	--	FO	1	4
		Citizen Orientation	--	BO, FO, TM	3	4
		Appointment Service	--	FO	1	4
Taxpayer Manager	--	BO, FO, TM	3	7		
Direct Channel	--	BO, FO, TM	3	5		

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Relationship	The Human Element	--	BO, FO, TM	1	2
			Low expectations		1	2
			High expectations		1	4
		Training	Internal	BO, FO, TM	3	13
	External		2		9	
	Communication	Challenges	--	BO, FO, TM	3	7
		Internal Alignment	knowing the internal structure	BO, FO	1	6
			External source		2	2
			Internal access		1	9
			Communicate internally in the PA		1	4
		Telephone Contact	Nationwide phone contact center	BO, FO, TM	3	16
			Local phone	BO, FO	2	15
			Nationwide dedicated phone line	BO, FO, TM	3	4
		Email	(+)	BO, FO, TM	2	3
			Value		1	3
	(-)		2		14	
	Forward		1		2	
SSD - Electronic Platform	Official notifications	BO, FO, TM	2	8		
	(-)		2	10		
	Demand		1	5		
	Progress		1	6		

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Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Requirement for Sustainability for Civil Service	Information	--	--	BO, FO	2	11
		Accessibility	--	BO, FO, TM	3	12
	Information	Proactive Search	--	BO, FO	2	2
		Demandability	--	BO, FO	2	5
		Duplication	--	FO, TM	2	2
		Interoperability and Data Sharing	Blockages	BO, FO, TM	2	15
			Advances		1	4
			New areas to explore		2	2
		Binding	--	FO	1	3
		Standardization and Accuracy	Inaccuracy	BO, FO, TM	2	12
			Double-check		2	6
	Objectivity		2		7	
	Standardization		2		4	
Practical Guides	--	BO, FO	2	4		

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Information and Communication Systems	Usability	--	--	FO, TM	1	11
			Navigability and information access		1	3
			Ease of use		2	8
			Facilitation		1	3
	Online Transactions Security	--	--	FO	1	1
	Use of ICT	--	--	BO, FO, TM	3	10

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Risks of Simplex	Workload	--	--	BO, FO	2	3
		Work Rhythms			1	2
	Administrative Burden	--	--	BO, FO, TM	3	13
	Social Justice	Equity	The law of ethics or the ethics of law	BO, FO	2	6
			Act ethical		2	6
			Allocation of social benefits		1	13
		Disproportionality	--	FO	1	2
		Fraud and Tax Evasion	Inspection service	BO, FO, TM	3	6
			Inertia		2	5
			Data-crossing and electronic control		3	4
			Positive effect		1	2
	Awareness		2		5	
	Trust	--	FO, TM	2	9	
	System Sustainability	--	FO, TM	2	3	
	Political Issues	Stability	--	FO, TM	2	10
		Strategic Vision	--	FO, TM	2	15
		Moratorium	--	BO, TM	2	4

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences
Culture of Change	Managing of Change	--	--	BO, FO, TM	3	5
	Time Management	--	--	FO	1	4
	Sense of Urgency	--	--	FO, TM	2	3
	New Roles of the State	--	--	BO, FO, TM	3	4
	Public Service	--	--	BO, FO	2	30
	Generational Gap	--	Commitment to SSD	FO, TM	2	2
			Engage the future		2	8
	Participation	--	The society	BO, FO, TM	2	10
			The Social Security		2	4
	Transparency and Accountability	--	--	BO, FO, TM	3	11
	Involvement	--	Did not propose measures	FO	1	2
	Institutional Marketing	--	--	BO, FO, TM	3	15
Structure and Assignments	--	--	TM	1	2	
Expectations	--	--	BO, FO, TM	3	19	

Theme	Category	Subcategory	Dimension	Respondentes	Total of Respondents	Frequency of Occurrences	
Effectiveness of Simplex	Simplex Recipients	--	--	BO, FO, TM	3	17	
	Balance	--	--	BO, FO, TM	3	27	
	Legislation, Technology and Procedures	--	--	BO, FO, TM	3	9	
	Levers and Blockages	--	--	BO, FO, TM	3	15	
	Citizen's Perspective	--	--	BO, FO	2	10	
	Image of Social Security			(+)	BO, FO, TM	3	11
				(-)		3	9
Unique Character	--	--	--	TM	11	2	