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The Simplification of Public Administration: A Managerial Perspective

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Abstract

The paper addresses the issue of complexity in the administrative processes of public institutions: in particular, accounting routines and processes are examined. Back-office activities, although having a mere supporting role in the delivery of public services, absorb a relevant part of the resources of public institutions. The aim of the paper is to analyse the factors that contribute to the enhancement of complexity of these activities. The paper is based on an in-depth analysis of two Italian public organisations: a university and an ASP (agency for services to persons). Italy is an interesting context since simplification policies have been adopted in the country at central government level and in specific sectors of public administration, however, at the institutional level, simplification initiatives depend on the initiative of the single organisation. The cases described in this paper show that complexity stems from the need for inspectory controls (which is typical of the law) as well as from the volume of information requested (which is typical of management studies) for different stakeholders and at different, yet correlated, levels. The paper suggests that public management scholars have the opportunity and the burden of a contribution in this field.

Keywords: simplification, support activities, processes, public administration, stakeholders

Introduction and Purpose of the Paper

As a consequence of neoliberal policies, in many countries the direct intervention of public administration in the delivery of services to taxpayers has narrowed: public institutions have taken off the role of service providers, reserving themselves regulatory and coordination functions. A vision of an 'enabling state' has emerged, where, at the central and local levels, the state plans and (at least partly) finances

public services, but where provision is located within the independent sector – comprising both the voluntary and community sectors and the for-profit sector (Osborne & Mc Laughlin, 2005). With the rise in this model, the problem of efficiency in public organisations has shifted from the phase of service provision to administrative processes – the definition of rules and contracts – and so-called support activities (i.e. planning, budgeting, accounting and reporting, human resource management, procurement, and facility management). Even in organisations that deliver services to citizens, such as hospitals and universities, support activities take up a considerable volume of resources. Thus, the legitimacy of public institutions in the eyes of stakeholders increasingly depends on efficiency and effectiveness in these activities.

The issue of effectiveness has stimulated an important area of academic research in public management literature in the last 30 years, giving rise to the research stream on performance measurement and management (Bouckaert & Peters, 2002; Bouckaert & Halligan, 2007; Van Dooren et al., 2015). The debate on efficiency of public institutions has focused on cost measurement and on the need for a shift from cash to accrual accounting. This paper, however, considers that the choice of the accounting system does not exhaust the issue of efficiency: measuring the costs of public services does not necessarily make public institutions more efficient. As observed by Moore (1995, p.212): ‘to keep an organisation performing well, managers must use and adjust their administrative systems: their structures, policy-making processes, personnel systems and control mechanisms. Operational managers may have to make changes in these systems to increase productivity, improve the quality of reporting to overseers... Thus, managers must often make administrative innovations...’. Simplification of administrative processes is considered one of the most urgent directions of innovation: the focus in this paper is on the factors that hinder simplification to the detriment of efficiency and effectiveness. Consistent with vast amounts of literature in management and managerial accounting, it is considered that complexity implies the use of resources. When increased complexity does not translate into additional value creation for the customer or user, it is a source of inefficiencies (Kaplan & Anderson, 2007), and ineffectiveness.

This paper explores the issue of simplification of support activities, in particular, accounting routines at the institutional level. To date, public financial management literature has focused on the search for the best accounting system, mainly comparing the benefits and the downsides of two competing accounting systems – cash accounting and accrual accounting (Carlin TM, 2005; Paulsson G., 2006; Christensen M., 2007; Lapsley et al. 2009; Agasisti et al. 2015; Cohen et al. 2021). Moreover, the debate on efficiency in public management studies has often been described as an attempt to

determine the most appropriate accounting system for cost control. The organisational dimension of the accounting system has thus not always received adequate consideration. In particular, there are still not have enough studies on the causes and effects of complexity in support activities. This aim of this paper is to fill this gap; therefore its focus is not on which accounting system better fits the purposes of public administration, but rather on what activities are necessary to produce and use accounting information, and what their impact is on the organisation as a whole. To this end, two cases of complexity-driven inefficiencies are considered in two Italian public organisations.

To date, researchers of administrative law have been the leading players in the debate surrounding the simplification of administration. From a different perspective, econometrics considers the overlapping issue of efficiency and effectiveness of institutions (Agasisti, 2017; De Witte & Lopez Torres, 2017). Both aspects have mainly been studied at the field level. This paper instead adopts a managerial perspective, examining the issue of simplification at the institutional level. The cases discussed in the paper allow light to be shed on the determinants and consequences of complexity. Moreover, it demonstrates that the simplification of administrative processes also affects the value received by different stakeholders. In other words, simplification of support activities may also enhance effectiveness. The argument herein is exploratory and tentative: the paper represents a call for future research, more than a research report of an orthodox kind.

This paper is organised as follows: Section 2 considers the existing literature on simplification of administrative processes and the method of the research. The methodology is described in Section 3, while the subsequent sections examine the case studies (4), discuss the findings, and draw conclusions (5).

Literature Review

The simplification of administrative processes is a multifaceted topic: it overlaps the broader theme of the ‘modernisation’ of public administration, while also intersecting the issues of efficiency and effectiveness. The simplification of administration is by no means a new theme: for over a decade, it has been a keyword in terms of both to the evolution of the legislative system and the relation between citizens and public administration. According to Ferrari (2018), simplification is ‘a kind of slogan that summarises a series of trends all related to the democratic principle exalted by a new context of participation and translated into cooperative-contractual formulas and local autonomy, which varies in degree from country to country depending

on the level of vertical separation of power, horizontal subsidiarity (...), competition and the market, efficiency which is not just enterprise-oriented but is tempered by the need for forms of solidarity...’.

Given the multifaceted nature of the topic, it has been considered from various perspectives in several research fields. First, simplification has been analysed in extensive political science and law literature (i.e. administrative law and fiscal law). This depends on the fact that what is presented as ‘bureaucratic degeneration’ is, in reality, a multiplication of rules. From this perspective, simplification is meant as a ‘reduction of the rules’, aimed at producing both greater freedom of economic initiative and savings in public spending (Merloni & Pioggia, 2018). According to Travi (2018), the search for new tools that can reduce the impact of plentiful and not proportionate regulations on citizens has been dragging on for almost 20 years now. During this period, simplification measures both of general (i.e. referring to an indistinct number of administrative proceedings) and of punctual character (referring to individual proceedings) have been tried out.

The OECD Regulatory Policy Division has been conducting work on the simplification of administration since 2002. According to the OECD analysis, excessive regulatory burdens limit initiative, create possibilities for corruption and encourage the growth of an informal economy. However, regulatory burdens have tended to grow in number and complexity: the quantitative targets of administrative burden defined by all 27 EU member states and many other OECD countries have not been met. The increased complexity is attributed to the governments’ need to obtain more information to implement their policies and target their regulations and instruments on more specific issues and populations. Citizens and companies, meanwhile, demand regulations that are efficient and cost-effective in achieving their goals, easily accessible and easy to understand. Those that must comply with regulations must be able to obtain information and guidance on what they need to do to meet the compliance requirements imposed on them. (OECD, 2011). The most common examples of simplification policies are: procedural simplification (Travi et al. 2018), in order to reduce fulfilments for citizens and businesses (e.g. the creation of one-stop shops (OSS)); managing the stock of legislation in order to make it more easily accessible; simplification of fiscal rules and tax obligations; a reduction in paper documents. Rixer (2015) made a catalogue of the simplification measures taken by the government in Hungary: according to his analysis, measures relating to the integration and accessibility of administrative bodies have been successful, while linguistic simplification has not. Khan (1989) considers administrative simplification in Pakistan. He finds that six types of strategy of administrative simplification can be adopted: escapism (i.e. minimising

governments’ involvement in social and economic matters) and reduction of the bureaucratic behaviour of public servants through simplification of rules, accountability, organisational design, technology, and a change in the attitudes of members of administrative organisations. Regonini (2016) considers the factors that hinder the simplification of administration in Italy: she finds that the legal language, the priority given by officers to self-defence over the objectives of the organisation and the existence of conflicting interests between public institutions and the beneficiaries of simplification are the main obstacles to effective simplification.

Despite the popularity of administrative simplification and administrative burden reduction programmes among civil servants and politicians, the perception by those who should mainly benefit from such programmes, businesses and/or citizens is below expectations.

This literature stream mainly considers the simplification of administration in regard to the relation of public administration with other subjects, i.e. citizens and businesses (Gobba, 2020). However, the daily experience of public servants shows that simplification also presents a significant issue within public institutions as well as in relations among public organisations. Among the reforms aimed at reducing complexity within the public sector are a reduction in the number of public bodies (e.g. a reduction in the number of municipalities in Greece, Denmark, Ireland, Albania) or of governmental levels (e.g. the case of ‘provinces’ in Italy). From this perspective, simplification stems from reforms of structural aspects of the public realm, thus implying different distribution of power and functions.

An interesting example of simplification policy at field level is the ‘Reduction of bureaucracy for public sector staff’ initiative by the National Audit Office (NAO) in the UK (2009). The aim of the report was to provide an overview of the government’s approach to reducing bureaucracy generated by regulation through a range of measures ‘such as reporting against targets, complying with service standards, responding to data requests and receiving inspection visits’ (NAO, 2009). The document highlights that excessive requests for data from central government and management at a local level give rise to inefficiency in front-line activities. Support activities such as accounting and HR management were not analysed.

At an organisational level, simplification is still relatively unexplored. Literature on public management does not consider simplification in itself, rather the focus is on methods to enhance and measure efficiency and effectiveness such as business process reengineering (BPR), performance measurement, performance management and the accounting system. BPR is viewed as a comprehensive

and effective way for organisations to enhance efficiency (Rinaldi et al., 2014). Studies on BPR often adopt a normative approach and a technical point of view, with particular emphasis on the intensive use of ICT. However, re-engineering is much more than this: it implies the reinventing of government by reforming bureaucracy through restructuring and revitalisation of government processes. Solutions that characterise the New Public Management rhetoric are also mentioned as constitutive elements of BPR initiatives in the public sector: the enhancement of government entrepreneurship, the introduction of competitive spirit and the improvement of performance measurement (Halachmi, 1995). Thus, re-engineering is a call for a change of perspective as opposed to process modification or improvement: this intrinsically groundbreaking nature of BPR may present an obstacle to its implementation in the public sector, considering the incremental nature of government policy-making. Another obstacle to the introduction of BPR in the public sector may derive from resistance to change among public servants: radical changes stimulated by BPR imply that employees learn new skills and are moved to new positions that require more flexibility and cross-functional competencies (Halachmi, 1995). This study is not specifically focused on taking stock of the findings of BPR studies in public administration, however, they at least have the merit of having focused attention on the pitfalls of acting according to well-rooted habits.

This aim of this paper is to contribute to the debate on simplification in public administration by considering this issue from a different perspective. Such literature focuses on frontline activities, considering that the main aim of simplification is to improve service provision and accessibility. In this paper, however, the authors have considered the routines that feed the accounting system, the latter being a support activity according to the value chain model (M. Porter, 1985). Moreover, to date, simplification has mainly been considered at field and public sector levels, whereas this analysis covers the institutional level.

To date, the topic of the simplification of accounting procedures has not been considered at all in literature on the topic of public management. Instead, researchers' attention has been catalysed by the shift from cash-based to accrual-based accounting propitiated by New Public Management (NPM)-inspired policies. Using a mostly technical approach, researchers have concentrated on the adequacy of accrual accounting for public institutions and in the move toward International Public Sector Accounting Standards (IPSAS) (Guthrie, 1998; Carlin, 2005; Paulsson, 2006; Christensen M., 2007; Christiaens & Rommel, 2008; Lapsley et al. 2009; Jagalla et al. 2011; Agasisti et al. 2015; Cohen et al., 2021). In summary, there are three main advantages of moving from cash accounting to accrual accounting: increased

transparency of information, better potential for resource allocation, and more efficiency, thanks to the possibility of being able to measure the cost of services (Carlin, 2005). However, the shift to accrual accounting per se does not improve efficiency, rather the complexity of accrual-based systems may give rise to complexity and inefficiencies.

In contrast, in terms of routines and processes, accounting research has thus far focused on managerial accounting practices. An important body of literature considers the process of emergence and change of management accounting routines: in particular, the institutional theory (van der Steen, 2011) and the contingency theory have been adopted to explain how management accounting practices change. There is a lack of knowledge on how public organisations develop the routines and processes of the financial accounting system and how the resulting efficiency contributes to the creation of public value. This can be ascribed to the less discretionary nature of financial accounting, which is strongly influenced by rules and principles.

This paper considers the routines and processes adopted by two public institutions in their budgeting, accounting and reporting system. According to the value chain model (M. Porter, 1985), accounting is a support activity. Routines are interpreted as a set of recurrent, situated practices. Burns and Scapens (2000) define routines as 'the way things are actually done' and as 'procedures habitually in use'. Thus, while a procedure may reflect the way a one-off activity is performed, routines are characterised by repetition. For the purposes of this paper, however, the concept of 'procedure' is used as a synonym for routine. The idea of procedure also somewhat overlaps with the concept of process; however, two aspects allow these concepts to be distinguished. According to ISO 9001 (2015), a process is 'a set of related or interacting activities, which transform inputs into outputs', while a procedure is 'a specific way to carry out an activity or a process'. Thus, two main differences between procedures and processes can be identified. First, procedures are based on rules that are either developed internally (i.e. by the organisation itself) or are imposed by third parties: these rules define how the process must be carried out. However, one process may be accomplished according to different procedures. Second, a procedure can be narrower than a process: in fact, a procedure can refer to a single activity, while a process is a set of related activities.

The functioning of the accounting system, regardless of whether it is cash- or accrual-based, implies the carrying out of activities ('how things are actually done'). Activities give rise to costs. There is a lack of knowledge on what the sources of inefficiencies are in the support activities performed in public institutions as well as on the possible strategies to improve efficiency in this area. It can be assumed that there

is a direct relation between the complexity of procedures and their cost: this assumption underlies a significant part of the research in the area of management accounting (Cooper and Kaplan, 1988). Thus, the simplification of processes and routines would reasonably enhance efficiency.

Notwithstanding the relevance attributed to simplification, the processes and the routines adopted in support activities have often become more and more complex: budgeting, accounting, reporting and auditing activities reflect this trend. A recent study by the Policy Department for Structural and Cohesion Policies of the European Parliament on the simplification of procedures within the European Structural and Investment Funds confirms that 'the problem is essentially one of the costs incurred in the process of financial control and audit versus the benefits this produces' and that 'at the present moment, significant simplification has yet to be realised' (Ferry & Polverari, 2018). The authors of this paper argue that researchers in public management may play an important role in the definition of simplification strategies for processes and routines at the institutional and infra-institutional level.

Methodology

The paper is based on an in-depth analysis of two Italian public organisations: a university and an ASP (agency for services to persons).

Italy provides a favourable context for the analysis of the complexity of internal processes of public institutions: the country introduced several reforms inspired by New Public Management and laws aimed at simplifying public administration. The results, however, are controversial.

NPM-inspired reforms led to a marked increase in the adoption of contracting-out, the introduction of performance management systems (with legislative decrees No. 269/1999 and No. 150/2009), and the adoption of accrual accounting in several sectors of public administration. Performance-linked rewards have also appeared in the management of human resources (legislative decrees No. 150/2009 and No. 74/2017). These reforms were also applied to Higher Education, a sector relevant to this research, due to one of the case studies that the authors have chosen to describe. In particular, there have been two relevant reforms in Higher Education, both inspired by NPM policies. The first consisted of the introduction of new governance models for universities, the adoption of accrual accounting, and new rules for hiring professors (law No. 240/2010). The second reform related to the adoption of a performance-based funding system that has remarkably increased the sector's competitive dynamics.

Simplification policies mainly relate to the organisation and functioning of the State: a reduction in the number of government cabinets, competencies being transferred from central to local governments, and rationalisation of administration levels with the elimination of intermediate forms of local governments (known as 'provinces'). One of the consequences of the deep political crisis of the early 1990s was a marked swing towards decentralisation ('decentramento'), both of a political and an administrative kind (Pollitt & Bouckaert, 2011). Invoking the principle of 'subsidiarity', many functions were transferred to the regional and local levels. This was reinforced by a new constitutional law in 2001. Moreover, simplification implied the creation of executive agencies that were supposed to operate through performance contracts and the widespread introduction of 'one-stop shops' for businesses (Ongaro, 2004).

Italy, however, has a long tradition of a formalistic and bureaucratic approach to public administration: the above-mentioned reforms were introduced in an unfavourable context. The working environment of today's government officials, even in the face of NPM, remains bureaucratic rather than 'post-bureaucratic' (Parker and Bradley 2004). In this sense, Italy represents an interesting case. The central government level and specific sectors of public administration have shown interest in simplification policies, however, the implementation of such policies within single public institutions has not been solicited. The simplification process should not stop at the rationalisation of the political and administrative system of the country. Simplification should also involve the operating processes within organisations, however, in reality, to date there have been few investigations into this aspect. The aim of this paper is to study the complexity of the processes at the institutional level, therefore, the authors chose to consider routines related to support activities because they represent the prevailing activities performed by public institutions.

The aim of this analysis is to investigate the causes of complexity in support activities and their consequences on efficiency and effectiveness. To this end, the authors decided to focus on accounting procedures, since the planning, accounting and reporting system of public institutions was (and still is) among those most involved in regulatory interventions aimed at increasing efficiency and orientation to results. The aim of the reforms in this was to improve cost control, the transparency of financial reports, and the accountability of public managers through a comparison between the resources used and results. The reforms have mostly focused on technical aspects: contents and layout of the budget, base of the accounting system, layout of the financial reports, methodology of defining and measuring objectives. The design of the procedures that feed the accounting system is left to the initiative of the individual entity.

The accounting system represents a typical example of how the application of rules, inspired by the rhetoric of efficiency and effectiveness, is imposed in contexts characterised by attention to compliance with the rules. For the purposes of this paper, the authors decided to consider two institutions in two different sectors that are characterised by different accounting systems: the university adopts an accrual-based system, while the ASP (that provides welfare services) still uses commitment accounting. This aim of this choice is to avoid the risk of recognising elements of complexity that are particular to one specific sector or that depend on the adoption of a specific accounting base.

The university involved was immediately available to provide evidence for the analysis, having started its own path of simplification, therefore, the topic had already been raised within the institution. In November 2019 the university launched an initiative to simplify its internal procedures: a working group was set up with the participation of 11 members of the administrative staff and the authors. The working group met eight times between November 2019 and April 2020 and formulated a proposal for the simplification of two procedures. The meetings lasted an average of two hours and minutes were drawn up for each meeting. The process was interrupted due to the COVID-19 pandemic and because the introduction of new accounting routines would have only been possible with a broader modification of the organisation's administrative accounting regulation. This analysis is based on the participation at the meetings and the minutes produced by the administrative staff after each meeting.

In the ASP, the authors conducted three interviews with the employees of the accounting department of the institution between July and September 2020, with the aim of gathering evidence of complexity and inefficiencies in the accounting routines. Each interview lasted about one hour. The interviews revealed that accounting routines quite often worsened relations with suppliers, sometimes also resulting in lawsuits. A final interview with the general director was conducted and registered in March 2021.

Case Studies

Even though technology today enables the collection and management of an increasing volume of data and information, the complexity of support activities in public administration has increased in recent decades. Complexity depends on the number of subjects involved in the processes and procedures, as well as on the volume of relations among them (Collison & Jay, 2012). Thus, a procedure that requires two signatures of different subjects working in different departments in order to authorise a transaction is more

complex than a procedure where one subject can authorise the same transaction through a specific business application. The effects of complexity on the costs of support processes are plausibly negative: each adjunctive activity requires resources, i.e. expenses. Moreover, when activities do not add value for the addressees, complexity gives rise to inefficiency, i.e. the consumption of resources with no added value. This section describes some examples of processes and procedures that the authors had the opportunity to observe in the accounting departments of two public institutions.

As previously mentioned, the authors of this paper analysed some cases of complexity, as well as inefficiencies, in accounting routines, and they looked into the organizational dimension of the accounting system. The first case considers an ASP, which is a unique form of a public institution in Italy: the aim of the ASP considered herein is to provide hospitality and care to visually impaired persons. The care services range from professional training to recreational activities, physiotherapy, visual re-education, improvement of personal autonomy and schooling support. Each of the visually impaired people involved receives customised services for their specific needs. The institution is relatively small: it has 120 clients and 60 employees. This ASP still uses commitment accounting, although two years ago a decision was made to shift to accrual accounting. The total income in the budget for the year 2020 amounted to EUR 5.3 million.

Due to unpaid invoices, the institution has several ongoing legal disputes with suppliers. The decision not to pay the invoices was based on formal mistakes in documentation. The institution receives electronic invoices. In Italy, since 2007 (law No. 244) all suppliers of public administration must use electronic invoicing, in compliance with the EU 'i2010' strategic framework, which has been designed to facilitate digital convergence toward the Single European Information Space. The invoices are prepared as XML files according to a specific layout known as a 'PA invoice'. Electronic invoices usually have four times the number of pages of a paper document and include several codes that identify, among others, the type of document, the public investment project (CUP), and the specific tender (CIG). Reading an electronic invoice is more complex than a paper document and the ASP had to download specific software in order to make the invoices 'intelligible'. Suppliers transmit electronic invoices to the 'Interchange System' (IS) through accredited channels (i.e. file transfer protocol, web-services) or by certified electronic mail. The IS gets the e-invoices, check the files and feeds them into the institution's book-keeping system; in the meanwhile, the IS delivers the document to the Department of Treasury. After the feed has been accomplished, the invoices must go through the institution's business process to be paid, however, the institution

can reject the invoices received. According to the general manager, there are four main reasons why an institution may not pay invoices:

1. The absence of a CIG code, i.e. an alpha-numerical code that identifies the tender. The code is created by the public institution at the time of the request of supply. It has a two-fold purpose: to control public administration's financial flows and to support the Agency for the Control of Public Contracts in its anti-corruption activity. Suppliers that are not used to working for public institutions are often not aware of the importance of a CIG code and do not include it on the invoice. According to decree No. 66/2014, however, this code is compulsory and public organisations cannot pay invoices if this element is missing.
2. Wrong code of document identification: another code is requested to indicate whether the document is an invoice, a credit note, a debit note or any other sort of document.
3. Incorrect rounding up or down of the invoice total, hence the sum is larger than that agreed in the contract.
4. The supplier is not up to date in terms of payments to the national or sectorial agencies that manage retirement contributions, hence the public entities cannot pay the supplier. As a consequence, this rule further enhances the supplier's financial distress and its inability to pay the contributions.

The administrative procedure adopted by the ASP provides that both the accountant and the head of the administrative department check that 30 conditions have been met in the invoice prior to proceeding with payment. This 'double-check' routine has been adopted due to the fact that quite a high number of invoices lacked some elements or contained other kinds of mistakes. The great number of data that has to be included in the invoice has increased the complexity of this document, and suppliers do not always have the competencies to manage it. One should also consider that the ASP may benefit from delayed payments to the suppliers, since the time involved in collecting cash from some of the people being cared for, as well as from other public institutions (i.e. the region) is quite long, therefore, the ASP may not pay invoices even if any of the mistakes they contain are merely formal. There are two main consequences of non-payment: first, an increase in legal expenditure due to lawsuits with the suppliers. The second consequence relates to the providers of the service, e.g. due to non-payment, the supplier of the canteen service may lower the quality of meals, thus diminishing the value for the recipients. The authors of this paper were able to glean information about this effect as a result of the interview carried out with the administrative staff and the general director.

The second case relates to the accounting procedures of an Italian university. This organisation differs from the previous one under different profiles: the main difference is the dimension of the institution. The university has more than 17,000 students, about 1,300 employees and its total income amounts to EUR 160 million. Compared to the ASP, this is a much more articulated organisation. Within the university, several organisational units use the accounting system: the central administration, which has several offices that deal with accounting, the management control system, asset management, taxation, and legal affairs, and the departments, i.e. the structures that provide teaching services and develop research projects. Italian universities adopted accrual accounting. In 2010, law No. 240 made it compulsory for the previously dominant commitment accounting to be substituted by accrual-based accounting. Implementing the reform took five years and required a great volume of financial and human resources. The main stimulus for introducing accrual accounting was cost control and the measurement of universities' economic sustainability. Academics, however, consider the profit-inspired logic of accrual accounting as separate from the context of universities, instead they want to know the residual value of financial resources available for research projects. For most projects the economic performance is simply not relevant, since research activities are not expected to generate profits.

The introduction of accrual accounting should have allowed universities to focus more on the consumption of resources, i.e. cost control. However, very few universities have actually adopted managerial accounting and the cost of teaching or research programmes barely correlates to the outcomes of institutional activities (Busetti & Dente, 2014). In the university considered in this paper, the administrative staff of the research and teaching departments (i.e. the faculties) are required to prepare an accrual-based budget for each research project submitted by academics to the financing institutions. This budget must be prepared following a format defined by the administration of the university, which is different to the format required by the subjects that finance the research project. This routine was introduced as an ex-ante internal control to avoid an eventuality that had occurred, i.e. the incurrence of losses from research projects. Thus, the administrative staff of the departments must prepare two different budgets for each research project proposal: one requested by the external funder and another according to rules defined by an organisation's central administration. The second budget replicates the information requested by the funders using a different layout and cost classification; moreover, some additional data are requested. Of course, the budget prepared for the university's central administration never complies with the budgeting rules set by the funders, thus, although on average only 10% of the submitted project proposals obtain a research grant, the staff

of the departments must prepare two different budgets for each application. This routine has meant a considerable burden on the workload of the administrative staff of the departments. The budgets of research projects prepared for internal use undergo a double check from two organisational units of the university's central administration. On one hand, the research office verifies the suitability of all budgets, i.e. that at least 20% of the total income from the project is allocated to cover general expenses of the university, while on the other, the financial accounting office checks compliance with the accounting internal regulation. Projects that do not meet all the conditions simply cannot be submitted.

The departments are also calling for a simplification of the rules in the phase of realisation of research projects. In particular, the central administration offices do not allow departments to spend 100% of the funds of a research grant. This rule also aims to prevent the risk of losses being incurred. In particular, a loss may arise when the funder considers that some of the expenses already reported in the research project are not eligible. In this situation, actual income from the research project is lower than expected, thus, if 100% of the resources have been used, the project generates a loss. Consequently, the accounting procedure states that departments cannot use funds until the end of the project for a value corresponding to the portion of the research grant that is expected to cover the general expenses. This share is far from negligible: it often reaches 20% of the whole grant. The administrative staff of the departments claim that this rule hinders the development of research activities: ineligible expenses are seldom reported and are usually, for very small amounts. Thus, the impossibility of using a portion of the research grant destined for general expenses for alternative purposes (e.g. co-financing of new research projects) presents a serious hindrance. Departments have proposed an alternative rule: charging a fixed percentage risk provision of the research grant, which, in their view, would allow the avoidance of any possible incurrence of losses while maintaining almost the whole research grant.

A third important measure of simplification relates to the financial reporting phase of research projects. The research office of the university's central administration requests that academic staff prepare a timesheet for each research project, even when not requested by external funders. The timesheet includes a daily record of the number of hours spent on a research project and the kind of activities performed. Compilation of the timesheet is a condition that each member of a research team must accomplish and that accountants must verify in order to conclude the financial reporting phase of a project. The completion of a timesheet is also necessary to remunerate the researchers and the administrative staff who took part in the research project. The research team usually agrees upon the remuneration – at least approximately – of

each member of the group in the budgeting phase, depending on the value of the project and on each member's role in the project. The number of hours each employee is expected to spend on a project is another factor considered, although not the most important. Both the administrative staff of the departments and the academic staff consider completion of timesheets – when not requested by an external funder – as a useless and time-consuming burden. Moreover, the timesheet for internal use is not subject to any form of control. Therefore, it may be prepared inaccurately (when not arbitrarily) by the researchers and does not necessarily report what they actually did, rather, it complies with the initial decisions about the remuneration within the research team. Since researchers consider this as a bureaucratic burden, they are reluctant to comply with the task, therefore, collecting all the timesheets from researchers is often takes quite a lengthy process, which results in a delay in the payment of remuneration to the personnel involved in the project. The departments' administrative staff proposed that this phase is simplified by substituting the timesheet with a self-declaration signed by researchers stating the total number of hours spent on the project.

Discussion and Conclusions

The debate on the simplification of public administration dates back to the 1950s when Kidneigh (1954) linked it to efficiency and effectiveness. At that time, the solution proposed was 'the use of scientific method and logical thought-ways in the process of translating objectives (policy) into services' and 'standardising operations through agreed upon uniformities in policy and procedure that can be articulated and communicated through a manual.' From a bureaucratic perspective, 'the standardisation of operations provided opportunities for simplifying the administrative process through job and duty analysis that can serve to reduce the number of steps to be taken in carrying out the work. This inevitably implies the division of labour in such a way as to provide for specialisation of workers with a reduction in the scope of responsibility for given workers assigned to given phases of the process.'

However, the fragmentation of tasks and responsibility did not produce the expected effects in terms of efficiency, effectiveness and accountability, rather, it demotivated civil servants, stimulated compliance with rules and procedures and scarce attention to results, and enhanced the complexity of processes. The need to overcome the complexity generated by the bureaucratic approach suggested the introduction of policies labelled with the general term 'New Public Management': hands-on professional management, explicit standards and measures of performance, emphasis on

output control, disaggregation of units in the public sector, orientation toward market mechanism, private sector management practices and parsimony in resource use (Hood, 1991). Simplification has become a central issue in research programmes on the relationship between public institutions and other subjects (namely: citizens and businesses) as well as on the simplification of the administrative and the fiscal legal systems. The main focus has been on system and field levels. At the institutional level, simplification has been studied with reference to front-office activities (NAO, 2009; Rinaldi, 2015).

This paper considers the simplification of public administration from a different perspective: it deals with back-office procedures at the institutional level. In particular, the authors analysed support activities that represent the organisational dimension of the accounting system. The analysis was developed as a result of the daily experience of public servants in some organisational units dealing with the financial management of two Italian public institutions. Adopting this perspective, the author suggests that simplification must also take place within public organisations and in the relations with other categories of stakeholders.

The case of the ASP clearly shows that the complexity of the documents that feed the accounting system negatively affects relationships with suppliers. The ASP considered here is a small organisation: only three employees work in the accounting department. During the interviews it became apparent that elements of complexity occur in procedures that involve different stakeholders. Three factors give rise to complexity issues.

The first cause of complexity stems from the interaction between procedures at different levels. Electronic invoicing presented a radical change in the accounting procedures: it was introduced by law No. 244/2007 to enhance controls on public accounts, fight tax evasion, improve transparency and to ease the filing of the accounting documents. All these aspects were of concern for the Italian Ministry of Finance. Since 6 June 2014, it has been mandatory to electronically invoice Italian public administrations and to include a CIG code in the document as well as a code for the identification of the document. E-invoicing clearly simplifies the process of consolidation of public accounts at the level of the public sector as a whole; after seven years, however, this innovation is still having negative effects on the procedures at the institutional level due to the complexity of preparing e-invoices. The Italian Tax Agency has published a 150-page-long guide containing 'suggestions for completing an e-invoice'. Simplification of the procedure of consolidating accounts at the public sector level led to an increase in the complexity of procedures at the institutional level. This complexity particularly related to the relationships with the suppliers

and resulted in public entities purchasing a lower quality of services, increased costs of legal disputes and a reduction in the services offered to those requiring care.

The second cause of complexity partially overlaps the first, albeit it relates to the involvement of different subjects in the same procedure instead of the interaction of procedures at different levels. The dematerialisation of documents clearly simplifies administrative processes, however, the obligation to state particular alphanumeric codes on invoices, as requested by the Ministry of Finance, makes the invoicing process more complex for suppliers. Enabling the central government's achievements has resulted in an increase of complexity for suppliers. Electronic invoicing generates advantages for the superordinate institution, however, what represents a simplification for this stakeholder is not necessarily such for other subjects. This case clearly shows that simplification policies adopted to the advantage of one subject may cause an increase in complexity for other subjects: simplification has different facets and has to be considered from different perspectives. Therefore, it is not just a question of 'how procedures should be simplified' but also 'in whose favour should procedures be simplified?' This suggests that simplification only generates efficiency and effectiveness when it produces benefits for all the stakeholders involved in a process. As highlighted by the OECD (2011), those that must comply with regulations must be able to obtain information and guidance on what they need to do to meet the compliance requirements imposed on them. In this specific case, simplification may be achieved by making it mandatory for public institutions to send an invoice proposal that the supplier would then accept.

As specified above, the administrative procedure of the ASP requires the general director and person responsible for the accounting function to double-check the invoice. This check of more than 30 different items in the invoice cannot be performed on the electronic version, because the format of e-invoices is too long and difficult to read. For this reason, the invoice is converted into another format and then printed out. All these activities are performed with the aim of avoiding the risk of paying a supplier in cases where it is prohibited by law. From the perspective of the organisation that adopted this procedure, the additional time necessary in which to perform this activity is preferable to the risk of unlawfully paying a supplier. In this sense, risk-reduction activities can produce negative effects on the complexity of the procedures. In fact, the general director is held accountable more for complying with the law than for keeping fair relations with the suppliers, thus minimising the costs of legal action and offering users a better service. Bureaucratic control based on adherence to the letter of the law still prevails in managerial controls. Several analysts see an inherent tension between basic private management

techniques involving competition, speed, efficiency, individual accountability and responsiveness to consumers, and the slow, detailed, egalitarian and equitable approach inherent in administrative law (Guyomarch, 1999). This tension implies that even if each organisation tends to design internal procedures considering both aspects, in the event of conflict between them the management needs to decide which one should be given priority. In this specific case, the general director of the institution is not assessed on the basis of clear goals in terms of a reduction in legal costs or an improvement in the quality of acquired services (e.g. catering services). The bureaucratic perspective instead prevails, and strict adherence to the norm is considered preferable, because this is considered more in line with the expectations of the main stakeholder, i.e. the Ministry of Finance. The negative effects related to the complexity introduced by electronic invoicing could only be reduced by formally setting performance goals related to the quality of the relationship with suppliers. In other words, it would be necessary to create incentives to abide to both logics (i.e. management efficiency and administrative law).

The indirect consequences of complexity should be also considered: a reduction in the quality of the service provided to those in need of care is an example of this. This effect depends on the progressive worsening of relations with the suppliers: this is the most remarkable outcome of complexity in this specific case.

The second institution considered in the paper, i.e. the university, is much bigger and more articulated. Internal procedures are more complex because of the greater number of subjects involved in the accounting system. In this public organisation, accounting procedures are still influenced by well-rooted habits that were established prior to the reform of the Higher Education sector and of universities' accounting systems. Prior to 2010, university departments (i.e. the organisational units where teaching and research activities are developed) enjoyed financial and accounting autonomy, and approved their own budget and financial statements. In the reform, the budget refers to the university as a whole, as does the financial statements. Nevertheless, the departments have tended to preserve their autonomy; they see the central administration of the university as an external subject with different objectives. In the university observed here, there is a deep contrast between the departments and the central administration: the latter performs control functions of the former. In the accounting procedure for the opening and the financial management of research projects, the departments accuse the research office of assuming the role of an inspector of their activities, rather than a role of a promoter of research activities and of providing support to the faculty for the preparation of research grants applications.

The complexity of the accounting procedure designed for the research projects can be first ascribed to the frequent controls by the central administration of the departments for the purpose of verifying the economic sustainability of the projects and on the researchers' activity (timesheets). According to the managers working in the central administration, controls are necessary, since in the past some research projects generated losses due to mistakes made by the research teams or the administrative staff in the departments. Losses incurred in one department had to be covered by the university as a whole, thus, research projects with a bad financial performance in one department led to other departments being deprived of resources.

Even after the reform of the Italian university system, which was introduced in 2010 and was markedly inspired by NPM, control activities performed by the central administration on the departments were not removed. The reform imposed a shift from commitment accounting to accrual accounting, consistent with the main tenets of NPM. The adoption of the new accounting system led to a radically different way of reporting transactions, however, the organisational dimension of the accounting system, i.e. its procedures, remained largely unchanged. In the case examined in this paper, the numerous accounting errors at the department level convinced the central administration to intensify its controls, thus reducing the autonomy and accountability of the departments. While NPM calls for more accountability of results, and less attention to the way processes are executed, the case described in this paper highlights how it can instead lead to opposite effects being produced. During the meetings of the working-group it became apparent the requests for simplification came from the administrative staff of the departments, who had seen their workload increase due to carrying out activities, such as the duplication of the budget of research projects, which they considered as 'non-value-added activities'. The particularly prudent accounting routine stemmed from a managerial imperative: to avoid negative margins on projects. This consideration is consistent with the managerial logic insinuated in Higher Education institutions by the reform in 2010. However, a bureaucratic approach was adopted to avoid the losses: instead of making the staff of the departments accountable for measurable financial goals of the research activities, the central administration of the institution preferred to set up a control procedure with the aim of protecting the organisation from incurring losses.

The second factor of complexity in the case of the university relates to the volume of data requested for internal purposes. The requests for data often go beyond real needs: the timesheets are just an example of this. Due to this continuous activity of data gathering, the departments' staff delegitimise all requests for new data. Although this aspect was not analysed in the previous section, during the meetings of

the working group it became apparent that the obligation to collect information for the managerial control system, social and sustainability reports, inclusivity reporting and for the consolidated financial statements of the university imposes heavy burdens on the activities of the administrative offices. On the one hand, the departments' staff undergo controls by the central administration, albeit they question their usefulness, while on the other, the staff working in the central administration must gather data for several (new) kinds of reports, often without having confirmation of their usefulness. Further research is needed to explore the effects of this form of complexity on employees' stress and motivation. The growing mass of information required from the accounting and managerial control systems has contributed to an increase in complexity. The same factor of complexity has been observed in other sectors of the Italian public administration, with almost no appreciable effects on political and managerial decisions (Caccia & Steccolini, 2006). This suggests the need for further empirical research into the usefulness for politicians, managers and citizens of imposing the production of a huge volume of data through highly complex accounting systems.

The cases described in the paper show that the complexity of procedures stems from the need for inspective controls (which is typical of law) and from the volume of information requested to manage organisations (which is typical of management studies). The authors examined two case studies based on the Italian context, however, the issue of the tension between legal control and efficiency also extends to other legal systems; presumably, different approaches are adopted in different contexts to manage this conflict, thus suggesting the need for comparative research. According to the authors' analysis, administrative controls are required by internally defined routines, or by hierarchically superordinate entities. These kinds of inspective controls are supposed to generate public value by preventing errors, opportunistic behaviour and incorrect decisions. However, little consideration has been given to the costs generated by administrative controls; the same can be said with reference to the proliferation of data that accounting systems have to produce. In managerial accounting literature, inspective controls are classified as boundary systems (Simons, 1995); their effects on the efficiency of public administration deserve more analysis. At least three main effects should be considered: a) the consequences of inspective controls

and requests for new information on the efficiency of an organisation: each control as well each piece of information required takes time and human resources, lengthens processes and delays the achievement of the expected results; b) staff motivation: the case of the university's routine clearly shows that controls on research project budgets demotivate the administrative staff of the departments and fuel a long-lasting conflict between the departments and central administrative offices; c) the effects that inspective controls and adjunctive information have on the stakeholders: what is supposed to generate value for hierarchically superordinate institutions may produce negative consequences for other subjects (as is demonstrated by the case of the ASP) or may increase costs with no noticeable benefits.

The juridical-administrative analysis is not sufficient to approach the problem of public administration efficiency and neither is the managerial approach. The cases discussed in this paper suggest that the setting of administrative procedures must consider the fairness and correctness of activities, as well as their efficiency and effectiveness. This analysis suggests the need to start an interdisciplinary dialogue to develop solutions that balance opposing needs. The stakeholder theory (Mitchell et al., 1997) may represent a common ground for researchers in management as well as those in administrative law to analyse the effects of processes and procedures on different groups of stakeholders and to observe how public organisations react to opposing pressures exerted by them.

This paper suggests that public management scholars have the opportunity and the burden of a contribution in this field. Different questions that are strictly connected with the work of many civil servants deserve an answer: what factors boost complexity in administrative routines? What factors enable (or hinder) the simplification of process and routines? Is it possible to assess the cost of complexity in administrative processes and routines? Is there a relationship between the complexity of routines and organisational well-being? What role do interactive control systems (Simons, 1995) and process re-engineering (Ongaro, 2004) play in the simplification of processes and procedures? What are the effects of different institutional pressures on the design of administrative routines? Do public managers consider simplification of procedures a priority for public institutions?

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Poenostavitev javne uprave: menedžmentska perspektiva

Izvleček

Prispevek obravnava vprašanje kompleksnosti upravnih procesov javnih ustanov: preučujejo se zlasti računovodske rutine in procesi. Dejavnost zalednih pisarn, čeprav imajo pri zagotavljanju javnih storitev samo podporno vlogo, absorbira pomemben del sredstev javnih ustanov. Cilj prispevka je analizirati dejavnike, ki prispevajo k izboljšanju kompleksnosti teh dejavnosti. Delo temelji na poglobljeni analizi dveh italijanskih javnih organizacij: univerze in ASP (agencije za storitve osebam). Italija predstavlja zanimiv kontekst, saj so bile v državi politike poenostavitve sprejete na ravni centralne vlade in tudi v določenih sektorjih javne uprave, vendar pa so na institucionalni ravni pobude za poenostavitev odvisne od pobude ene same organizacije. Iz primerov, opisanih v prispevku, je razvidno, da kompleksnost izhaja iz potrebe po inšpekcijskem nadzoru (kar je značilno za pravo) in iz obsega zahtevanih informacij (kar je značilno za študije menedžmenta) za različne deležnike in na različnih, vendar povezanih ravneh. Prispevek nakazuje, da imajo znanstveniki s področja javnega menedžmenta priložnost in dolžnost prispevati na tem področju.

Ključne besede: poenostavitev, podporne dejavnosti, procesi, javna uprava, deležniki