

Considerations on the Shared Service Center in Public Administration Based on the Implementation of CEOFI-SP in Brazilian Post Office

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SUMMARY: *This article aims at describing the experience of public management of the Correios do Brazil with the creation of the Center of Financial Operations of the State of São Paulo (CEOFI-SP), based on the concept of Shared Services Center (CSC), which obtained many benefits from the implementation of CEOFI-SP: implementation of new management techniques, process optimization, standardization of procedures, efficiency in providing services, public resource rationalization and financial control. Methodologically, this is an exploratory research, which adopted the single case study strategy in conjunction with research-action. The case is particularly interesting for addressing a public company with 100% governmental management, a very different situation of CSC's Petrobras and Banco do Brasil, among the best known in the public sector, for dealing with publicly traded companies — mixed economy. Quantitative and qualitative results are presented ranging from the gain of 487 employees, who are no longer doing transactional financial activities replicated in Regional Boards and were freed to devote themselves to the main activities of Correios, with the enrichment of its mission through improvement in terms of service and quality to customer default reduction. It is concluded that the results validate the experience and have been achieved through the more efficient use of the already available resources and the knowledge of the people who enabled a new appropriate combination of the available resources.*

Keywords: *Shared Services Center. Functional Central. Public Management. Process Management.*

I. INTRODUCTION

Increasingly, the Public Administration is being forced to have quality in public spending through the simplification of structures and reduction of bureaucracy in the light of declining budgets and more enlightened and demanding citizens. Therefore it is urgent to enhance the efficiency and effectiveness of the public machine and reduce spending, at the same time on which operations must work perfectly and with increasing quality of services rendered to society.

Thus, this article introduces the concept of Shared Services Center (CSC) and describes the history of the deployment process of the Center of Financial Operations of the State of São Paulo (CEOFI-SP). Then, discusses the difficulties, the pros and cons and review learning offered by experience. So, the question that has guided this study and was answered by the study is: *How did the establishment of the Financial Functional Center in São Paulo, based on the concept of the Shared Services Center, and what are its results?*

II. METHODOLOGY

With regard to objectives, this is an exploratory research, as defined by Gil (2002, p. 41). These [exploratory] researches aimed at providing greater familiarity with the issue, with a view to make it more explicit or provide an assumption. It can be said that these researches have as main objective the improvement of ideas or the discovery of intuitions. Their planning is, therefore, quite flexible, so that they make the consideration of various aspects of the fact studied. In most cases, these researches involve: (a) bibliographic survey; (b) interviews with people who have had practical experience with the problem researched; and (c) analysis of examples that foster understanding. As for its form, the strategy of the case study only was adopted, defined by Yin (2005, p. 32) as an "empirical research that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly defined." Yin (Ibid, p. 34) indicates the case study to "describe an intervention and the real-life context in which it occurs. The author appealed to a wide range of formal and informal sources of data and information. Therefore, the study also qualifies as research-action. Research-action is a type of social research with empirical basis, designed and carried out in close association with an action or with the resolution of a collective problem and in which the researchers and participants representative of the situation or problem are involved in a cooperative or participatory mode (THIOLENT, 2009, p. 16).

Gil (*Ibid*, p. 55) validates the research-action in the field of applied social sciences stating that it "has been very useful." Thus, is included in this text, in addition to the theories and historical data, the examination of the daily life of the company by researchers who have experienced, practiced and reverted the technical knowledge in practice.

III. SHARED SERVICES CENTER (CSC)

Affonso (2010, p. 16) states that sources approaching the topic Shared Services Center (CSC) are scarce, although it is a subject in vogue in practice and in the professional world. He adds that much of the bibliography and literature on CSC is outside the academic world and is limited to specialized consultancies. The author has limited his study to private companies.

Ferreira (2010, p. 16) also states that his search "structured in national and international academic sources revealed that researches on CSC are scarce, notably in Brazil, have not been found scientific publications on CSC in the Brazilian public sector. The search *Shared Services Centers*, conducted by Deloitte (2007), became a reference when it comes to CSC in Brazil about the scarcity of sources on this subject.

Ferreira (*Ibid*, p. 14) states that shared service centers (CSC's) are being increasingly used in public administration in other countries. He cites that both public bodies and departments in several countries (Canada, United States, Australia, Ireland, Scotland, England, Netherlands, Germany, France, Italy, Spain, South Africa and Singapore) have managed to improve public services and reduce the costs associated with the use of CSC's. However, in his research, the author does not identify examples in Brazil, although there are some cases of success and general knowledge in Brazil, as the CSC of Petrobrás.

Therefore, the rarity of studies and researches on CSC, let alone literature (RAMPHAL, 2013) on this model in Brazilian public organizations, by itself, justify and attest the relevance of the present study.

In all spheres of Government (Federal, State, Municipal) usually there are redundancies of administrative structures that can be eliminated or reduced with the use of intra or intergovernment CSC's. In this way, departments/agencies and Governments can share human, material and technological resources (generally operational), reducing its expenses and thus obtaining more financial resources for the realization of their core activities related to health, education, infrastructure, security, among others (FERREIRA, 2010, p. 16).

In light of the above, it is expected to stimulate the interest in the subject, because, as pointed out by Ramos (2005, p. 73), "about fifteen years have elapsed from the first news of service sharing up to the first recorded occurrence in Brazil". Considering the American Public Administration, for example, one of the most advanced in CSC's (SCHWARZ, 2014), the national public sector is even more outdated in that concept, even if considering the creation of centers of excellence as a possible successor of CSC's (MARCINIAK, 2012)

Barros Neto e Silva (2014) sustain, in his work, that one of these alternatives is the transfer of some lower value-added activities to other companies, through contractual agreements or the centralization of these activities in shared services centers (CSC's) in the own organization. So, the centralization of support activities to business provides reduction of cost through the sharing of services and allows greater management focus on activities directly linked to organizations business.

Schulman, Harmer and Lusk (2000, p. 9) defines CSC as the concentration of the company's resources working with activities, disseminated through the organization, in order to serve multiple internal partners, at low cost and with high level of services, with the common goal to satisfy external clients and add value to the company.

Thus, in the approach of the CSC, the central idea is to remove the various support activities from business units, to concentrate them in a location in which the provision of such support services becomes the core activity, with greater focus and quality. For this reason, we can understand that the concept of shared services center can not be confused with the simple consolidation of services (process group).

The first concept has as premise the focus in internal customers of the core areas, to release all the management capacity and energy of this internal client to meet the external client and hereby provide feedback with translation of his needs for realignment of support areas, as required by good practices of continuous improvement. Based on the literature consulted, there is a differentiation of the two concepts with respect to the main characteristic points, as illustrated in Table 1, below.

Table 1 - Comparative CSC X Service Consolidation

Points	Shared Service Center	Consolidation
Costs	Charges full cost (per absorption) for its goods and services	The costs of any operations and transactions tend to be allocated in business and areas with additional margins (standard cost)
Flexibility	Rules and policies of the corporation are not necessarily or ideally followed	Rules and policies of the corporation are followed
Objective	To deliver goods and services with value, quality and promptness, meeting the needs of internal customers	To deliver goods and services at reasonable cost, quality and promptness, meeting the needs of the organization
Quality	Allows internal customers to choose services and service levels, based on what they want and are willing to pay.	Usually offers a wide range of products and services, with levels considered reasonable.

Source: author, based on literature reviewed (AFFONSO, 2010; BERGERON, 2003; BONDAROUK, 2014; DELLOITTE, 2007; FERREIRA; 2010; MECHLING & SCHWARZ, 2007; MELCHIOR JR, 2007; QUIN et al., 2000; SCHUZMAN & HARMER, 2000; SILVA & SANTOS, 2006).

Based on Table 1, one can understand the CSC as a model of organization of operational processes by which an area of the organization provides services, from the same service point, to various units or departments of the Corporation (DELOITTE, 2007). There are several possibilities of CSC's applications, including in the area of human resources (JACOBS, 2014; BEAMAN, 2007), financial (KEUPER; LUEG, 2013), among numerous other (KOTLARSKY; OSHRI; WILLCOCKS, 2016), always with positive results: reduced costs, improvement in the quality of services, more time to deal with strategic issues.

If the concept of CSC in private companies is a way to "optimize resources and integrate technologies, processes and people and, above all, as a key mechanism in the generation of value for shareholders" (DELOITTE, 2007, p. 2), it will be demonstrated, by the successful experiment discussed in this article, that the CSC can be an excellent management technique also in Public Administration.

IV. MOTIVATION BY THE MODEL OF SHARED SERVICE CENTER (CSC)

In order to improve efficiency and effectiveness in services provided by Correios, in order to make functional structure more agile, with reduction of the overhead (excess of processing or storage) and possess more effective public management model, the company's senior management has approved, in August 2007, a new more flexible organizational structure aimed at the implementation of CSC. According to Martins and Rocha (2010, p. 141), excess refers to costs related to predominantly administrative activities, including those related to production management, composed of: spending on General Administration, financial management and the cost of supporting or complementary activities to the productive process, including the management, supervision, quality control, planning and control of production and supply.

Still in the year of 2007, forums, debates, benchmarks were carried out and a working group linked directly to the Presidency of the company was set up to define the parameters of deployment of Shared Services Centers (CSC's) at Correios. Silva et al. (2006, p. 22) explain that shared services consist of an environment in which a particular company can absorb activities that support the main business processes of each of its other business units, consolidating such activities on a main operation unit.

The deployment of the CSC at Correios constituted a challenge for a public organization, but it was a stage surpassed in some world-class private organizations. In fact, shared services centers in the model still used today appeared in the 80's in companies such as Hewlett-Packard (HP) and, especially, General Electric (GE). Mechling and Schwarz (2007) say that GE, after practicing a strategy of decentralization for years, realized it had, in its structure, 45 accounts payable systems, 44 books/accounting reasons systems and 37 fixed assets systems, but with the deployment of a CSC, GE reduced 80% in the number of financial systems.

Then a working group was constituted at Correios, defining the steps, timelines and the processes and activities amenable to centralization, which were concentrated in the support area of the organization: financial, systems, engineering, administration and human resources. Was defined as the first implementation phase of the creation of Functional Centers (FC) and a document with guidelines for the process was generated. The economic-financial area obeyed in full the planned, subdividing the transactional processes in three Functional Centers, two outside the Central Administration Headquarters in Brasilia. Thus, in 2008, was created the Center of Financial Operations of Brasilia (CEOFI/BSB); in 2009, the Center of Financial Operations of Belo Horizonte in Minas Gerais (CEOFI/BH); and, in 2010, the Center of Financial Operations of the State of São Paulo (CEOFI-SP), in São Paulo. Martins and Amaral (2008, p. 167-168) identified four models of CSC's, as summarized below.

- a) Shared services Center (Single Center): a single service center to process all transactions to be shared. Thus, some processes such as accounts payable, accounts receivable, accounting, financial and human resources are all concentrated in a single Center.
- b) Regional Center of Shared Services (Single Regional Centers): characterized by adopting a CSC for each geographic region to process all transactions shared in this region (Europe, Americas, Asia). In this case all processes related to accounts payable, accounts receivable, accounting, financial and human resources are all concentrated in a CSC for each region.
- c) Multiple Regional Centers of Shared Services (Multiple Regional Centers): characterized by the concept of multiple centers within a region to render their shared transactions in each part of this region. In this case, processes such as accounts payable, accounts receivable, accounting, financial and human resources are all concentrated in a CSC with a scope restricted to a part of the region. In this case, each region is fractionated into sub-regions which have their own CSC to support autonomously their respective transactions.
- d) Multiple Functional Shared Services Centers (Multiple Functional Centers): characterized by the use of multiple centers in a given region to render very specific transactions to be shared in the region as a whole (single) or in part (regional). In this case, the accounts payable processes are in a CSC and accounts receivable processes are in other CSC with both serving the same area.

The authors conclude by stating that, "in addition, mixed-format models (mixture) can be adopted, where we have combinations among the different models above presented" (MALIK; AMARAL, 2008, p. 168). As it can be seen, Correios chose to deploy the model of Multiple Shared Services Centers or Multiple Functional Shared Services Centers.

In this way, each Financial Operations Center became responsible for corporate transactional processes. Brasilia became responsible for the accounting, payment and taxes; Belo Horizonte for the third-party services and financial movements of own and third party agencies; and São Paulo for the registration, billing and accounts receivable. The experience of the latter will be explored and detailed below.

V. CENTER OF FINANCIAL OPERATIONS OF THE STATE OF SÃO PAULO (CEOFI-SP)

As pointed by Bergeron (2003, p. 3), the adoption of the CSC is a collaborative strategy in which several existing business functions are concentrated within a new, semi-autonomous business unit, with a management structure designed to promote efficiency, value generation, cost reduction and improvement in services for internal clients of the company as if it was a business competing in the open market.

Therefore, the CSC does not consider only name change or replication of functions and activities, as was initially occurring, with the practice of the model. The bureaucratic model still prevails in public organizations and Correios are trying to get rid of this template. The CSC concept contrasts with the traits of bureaucracy, pointed by Weber (2013, p. 3-12).

- 1) There is the principle of jurisdictional sectors stable and officers organized in general, normatively, i.e. by laws or administrative planning.
- 2) The principles of the hierarchy of positions and levels of authority entails a system of over and subordination forcefully organized, where higher officials control the lower officials.
- 3) The Administration of the modern office is based on written documents ("files") that will be kept in original form or as projects. Thus, there are underlings and scribes of all classes.
- 4) Administering a position, and administer with expertise, implies, generally, a thorough and expert preparation.
- 5) If the position is in full development, employee activity requires his entire working capacity, apart from the fact that their journey in the office is strictly fixed.
- 6) The administration of the position is in line with the General rules, more or less stable, more or less accurate, and that can be learned.

In the bureaucracy, the organizational structure, that is, the division of labor in terms of differentiation between the various types of tasks performed according to functional criteria makes sense, since it is the group of activities according to the main functions of the company. According to Chiavenato (2004), the functional organizational structure has the disadvantages pointed below.

- a) Reduces the interdepartmental cooperation, since it requires strong intradepartmental concentration and creates barriers between departments due to the emphasis on specialties.
- b) It is inadequate when technology and the external circumstances are changeable or unpredictable.
- c) Hinders the adaptation and flexibility to external changes, since its introverted approach doesn't realize or visualize what happens outside the organization or each department.
- d) Causes people to focus their efforts on their own specialties to the detriment of the overall goal of the company.

It is not surprising, therefore, that the CSC model is a major challenge for organizations, and a few models of CSC's are successful. Weber (2013, p. 69) points that there is a "clear interest of bureaucracy for power" and, in this sense, it is known that a form of exercising power is not decentralize or not give room for subordinates by moving away from them. So, one of the obstacles to overcome from the strategic decision of creation of functional central in Correios is the adoption of impersonality allocated in the project for the benefit of the efficiency and effectiveness of operations focused on the customer.

One of the relevant aspects to highlight was the predisposition of the senior management of the financial area to share the discussion of strategic projects of installation of functional centers with the tactical level, which in various organizations and areas is ignored, since most of the strategic plans end up remaining on paper. For this reason, several authors have rightly defended the strategy as everyone's job (CHIAVENATO & MATOS, 2009; BOSSIDY & CHARAN, 2005, COSTA, 2007; FERENCE & THURMAN, 2012; KAPLAN & NORTON, 1996; 2001; 2006).

In June 2011, 12 months after the establishment of the CEOFI-SP, the centralization was completed, with Rio de Janeiro being the last centralized regional. Currently, all the revenue of Correios is integrated into the Enterprise Resource Planning (ERP), and centered on the CEOFI-SP.

This process showed several strengths which validated the decision to centralize, because not only relieved the burden of transactional activities in the Regionals, but also improved control and respectability to contract business rules, acted on the evasion of income and rationalized the systems. There were points that brought great learnings and taught important lessons that must be observed to ensure success and results in the implementation of CSC in public organizations.

Organizational learning is a continuous process of ownership and generation of new knowledge on individual, group and organizational levels, involving all forms of learning – formal and informal – in organizational context based on a dynamic of reflection and action on the problem situations and aimed at the development of managerial skills (STREETS; ANTONELLO; BOFF, 2005).

It proved vital the analysis and partnership in the area of technology on possible impacts on the performance of the Enterprise Resource Planning (ERP), in each step of the process, as well as the dissemination of the fundamentals of the Management Excellence Model (MEG) of the National Quality Foundation (FNQ) (www.fnq.org.br) together with the workforce.

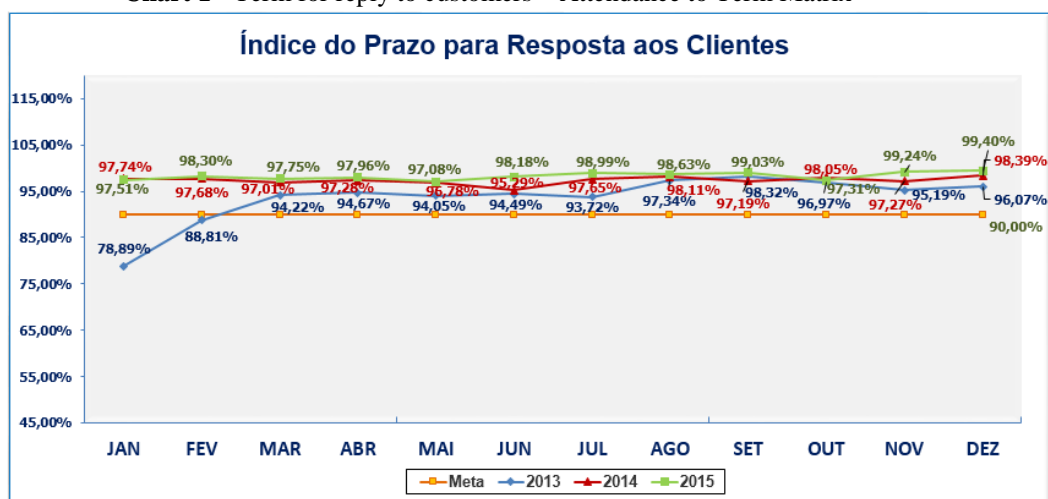
VI. CENTRALIZATION RESULTS

Initially, we underline that the study begins in 2010, with the creation of CEOFI-SP, and concludes at the end of 2015, in view of new organizational guidelines, restructuring of the Company and the Central itself. Therefore, the results analyzed are within this time limit and are considered the most relevant available results to the discussion, for representing the main processes of the Center.

In June 2011, after the centralization was completed, 487 (four hundred and eighty seven) employees no longer did bureaucratic and transactional activities involving the processes of billing and accounts receivable, which were released within their respective regionals to devote themselves to other higher added value activities. From the centralization initiated in May 2010, targets and indicators have been established for the main processes managed by CEOFI-SP, which initially had no comparative benchmarks or stakeholder requirements (SR), because the focus was to measure the processes to then begin cycles of improvement and join the Management Excellence Model (MEG). One of the most emblematic results is presented in Chart 1, because before there were deadlines or goals, the development of indicators itself can be considered a breakthrough.

From what you can see from the results, it is evident the improvement in the term for meeting the demands of customers, thus confirming that the centralization of processes in CEOFI-SP also brought the concern with the quality of service provided to customers. In the first measurement, the index was only 78.89% and, from there, it was getting better, until the end of this study where it reached levels above 95%, peaking at 99.40% in December 2015, almost reaching the 100%.

Chart 1 - Term for reply to customers – Attendance to Term Matrix

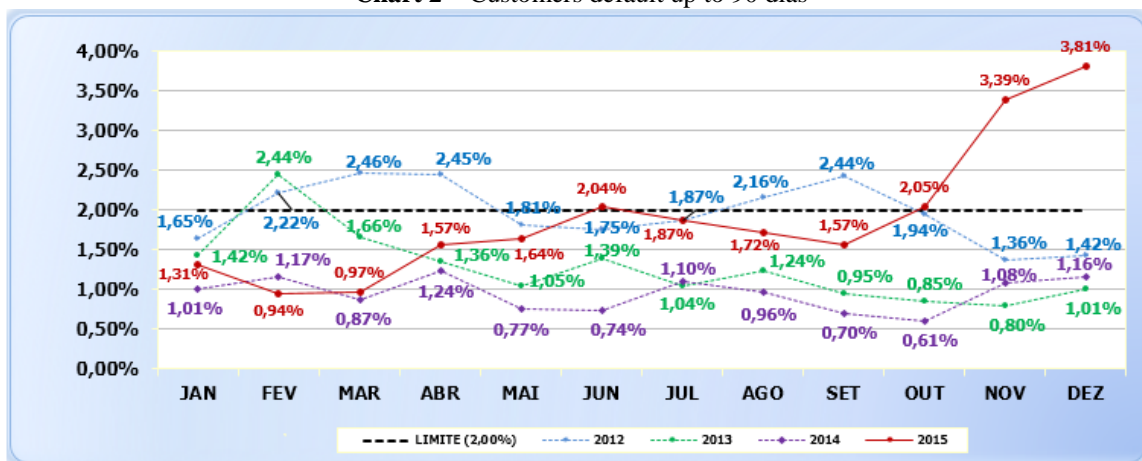


Source: Matriz of Attendance Terms/CEOFI-SP/Correios (Dec. 2015).

The default indicator (Chart 2) allows to evaluate the effective improvement in billing process improvement and customer relationship with the postal service, since it is possible to inversely correlate this indicator to quality of customer relationship with the company (the smaller the default stronger, more sustainable and promising is the relationship). We can also mention that the improvement in default in the period considered is a result of a closer relationship with customers and more efficient financial management, two other positive effects brought about with the creation of CEOFI-SP.

The default increase in 2015, from April, was a result of a worsening in the economic scenario of the country, aggravated in the second half (which continued in 2016), and the peak in the last four months of the period under examination is explained by budgetary problems of public agencies, especially the National Fund for Educational Development (FNDE), which distorted the results.

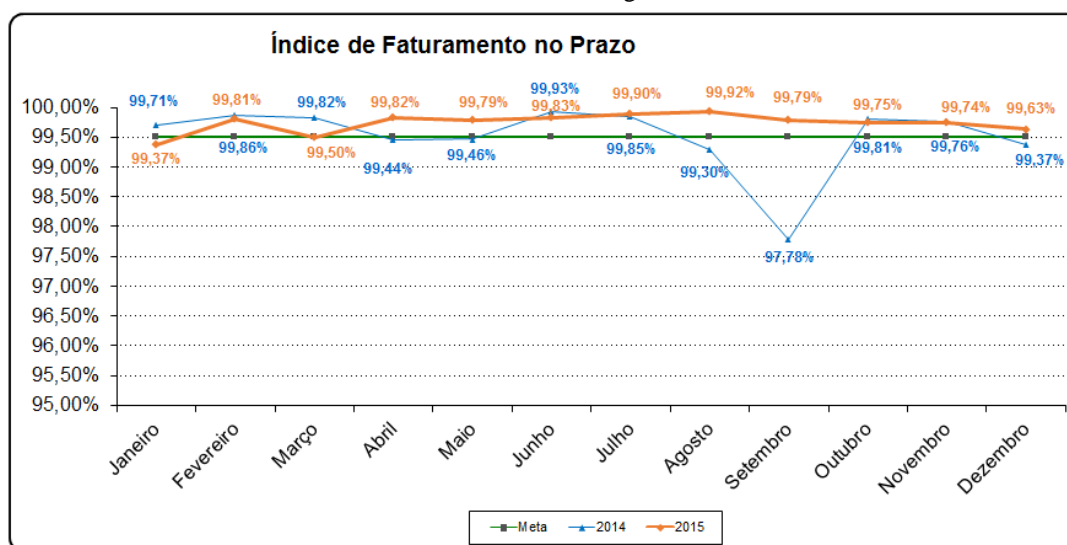
Chart 2 – Customers default up to 90 dias



Fonte: CEOFI-SP/Correios (Dec. 2015).

The quality of the billing process, shown in Chart 3, is measured by revenues in the period, which consists of the amount of records released by the service and operations units throughout the country and that have been released in the invoices within the corresponding billing cycle.

Chart 3 – Index of Billing on Time



Fonte: CEOFI-SP/Correios (Dez. 2015).

Chart 3 shows the result of the key centered process (billing), which started to be constantly controlled and monitored, maintaining indexes and standards of excellence because, in the analyzed period, came close to 100% (the maximum possible).

In the register, the centralization also generated several results, but the most significant was the reduction of the period of registration. Before centralization, there were regions where the registration period of trade agreements reached more than 30 days. This was the subject of constant complaints from customers who were waiting up to a month to be able to use the contracted services.

This time consumed in administrative process of registration affected two substantial points: customer satisfaction and the postal office cash flow, because it took too much for the revenues to be invoiced. After centralization, the deadlines for registration have been reduced to 48 hours, at most.

Centralization based on the concept of CSC also generated significant qualitative results: synergy between areas, more rapprochement between the areas, dissemination of tools and culture of quality, team spirit among different areas, motivation of employees by participating in an innovative and successful initiative, customers closest to Correios, greater understanding between company and customers, faster solutions, new business prospects.

VII. FINAL CONSIDERATIONS

The centralization of billing, collections and records in accordance with the concept of Shared Services Center (CSC) as references presented, in the Center of Financial Operations of Correios in São Paulo constituted a set of integrated solutions using only resources already available in the organization.

The audience considered initially were the more than 85,000 customers with commercial contracts with Correios. Subsequently, there has been a positive impact on service to other external clients and internal clients of CEOFI-SP (simplification of processes, faster terms, effectively customized service to strategic customers etc.). To implement the initiative, it took several institutional arrangements, such as alignment and partnership with the areas of Technology (Help Desk), Service (Correios Service Center – CAC), Regional and Business Boards (sales force and operational units), which collaborated decisively on the implementation of CEOFI-SP, and the construction of solutions able to overcome the difficulties presented.

As seen in the study, the CEOFI-SP did not turn into CSC, not going beyond the Central Functional stage, but given the results presented and what indicates the literature consulted, it can be concluded that the adoption of shared services centers is an alternative that can be considered to modernize and render more efficient the management of companies and public organizations.

Therefore, the centralization studied can be considered an innovative experience in public administration because it involved significant changes regarding the traditional way how things were done in the organization and produced positive results for Correios. Finally, it is relevant to note that this article does not exhaust the subject, but points to the need for new researches and studies aiming at evaluating, especially in the Brazilian context and in Public Administration, the feasibility of adopting the concept of shared services center.

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