

Exploring Municipal Personnel Perspectives on the Viability of Shared Service Centres in South Africa's Underperforming Municipalities

<https://doi.org/10.36369/2616-9045/2024/v13i2a3>
Online ISSN: 2616-9045. Print ISSN: 2218-5615

TIGERE PAIDAMOYO MURINGA

University of KwaZulu-Natal
Tigerem589@gmail.com

SYBERT MUTEREKO

Rhodes University
Sybert.mutereko@ru.ac.za

Abstract

Shared Service Centres (SSCs) are considered efficient for tackling local government issues. Frequently, they are acknowledged for improving the quality, effectiveness, and efficiency of services due to the advantages of cost savings, risk management, cooperation, information sharing, reduction in duplication, enhanced productivity, and greater customer satisfaction. Although South Africa has had a legislative and policy framework (The Municipal Structures Act 117 of 1998) to establish SSCs in local government for over two decades, it has not been fully implemented to create viable and well-functioning SSCs nationally (Republic of South Africa, 1998). This paper examines the perceptions of municipal employees on the feasibility, possible benefits, and difficulties of implementing shared service centres in underperforming municipalities in South Africa. The study seeks to ascertain the employees' perception of the potential impact of shared service centres on their municipality's financial viability and service delivery. The data for this study were gathered using online surveys and focus groups, including 132 local government employees selected from 10 local municipalities across South Africa. The findings suggest that most municipal personnel view shared service centres as feasible to attain cost-effectiveness and enhance service provision. However, concerns regarding job losses, power shifts, and local government autonomy arose during implementation. This article argues that effective shared service centres can improve operational efficiency, service delivery, and financial sustainability by leveraging economies of scale. This reduces costs, improves procedures, optimises resource use, shares expertise, and unites efforts to address various municipality challenges. The research recommends robust governance



frameworks to manage SSCs efficiently, ensuring accountability, transparency, and fair service delivery.

Keywords: Shared service centre, Service delivery, Local government, Municipal governance, Cost-effectiveness

Introduction

Shared Service Centres (SSCs) have increasingly become popular in local governments in South Africa to improve efficiency and reduce costs (Tayob, Marchbank & Smith, 2022). SSCs are centralised units that provide specific services to multiple departments or entities within the government. SSCs should contribute to local government enhancement through municipal partnerships and counter the lack of, among other things, capacity and skills/competencies, filling vacancies, poor financial and supply chain management (SCM) and contract management practices and compliance management. The role of SSCs is crucial in local government in South Africa because they are often perceived as effective mechanisms that can improve service delivery to citizens by streamlining processes and reducing duplication of efforts (Elston, 2021). Miles (2011) established that the SSCs achieve this by centralising administrative functions, such as finance, human resources, procurement, and information technology, and providing them as shared services to multiple departments or entities. SSCs in South Africa also aim to save costs by consolidating resources, eliminating redundancies, and standardising processes (Raudla & Tammel, 2015). This can result in increased efficiency and effectiveness of government operations, leading to improved service delivery and greater public trust in the government.

While the theoretical arguments of SSCs are compelling and defensible, their actual application in the local government sphere has experienced several challenges. The implementation of SSCs in various South African municipalities has failed to bear the much-desired fruits (Zondi et al., 2017). Evidence shows that SSCs suffer because most municipalities lack the technical expertise to implement and manage an SSC (Richter & Brühl, 2017). Additionally, effective implementation of an SSC requires buy-in from all stakeholders, including government departments, employees, and the public. If stakeholders do not see the benefits of the SSC, they may not support its implementation, leading to limited adoption and suboptimal performance. Ulbrich (2006) argues that the challenges associated with the SSCs often result in delays, cost overruns, and suboptimal performance. The challenges associated with implementing SSCs result in delayed implementation, limited adoption, ineffective performance and cost overruns. It is



essential to address these challenges to ensure the successful implementation and operation of SSCs.

Researchers have shown an increased interest in Shared Services Centres and their implementation in organisations, particularly in local government. For instance, Ulrich (2006) explores the implementation of Shared Services (SS) by adopting lessons from Business Process Reengineering (BPR) improvement. His findings concluded that successfully implementing SSCs requires a clear understanding of the current processes, stakeholder needs, and organisational culture. Similarly, Corradini, Forastieri, Polzonetti, Riganelli & Sergiacomi (2018) analysed the existing models of SSCs for e-government policy. They established that an SSC for e-government policy could optimise public resources by consolidating services and standardising processes. In another study, Dollery and Akimov (2014) illustrate that there is limited empirical evidence on the effectiveness of shared services in local government, and the evidence that does exist is mixed.

Despite the increased interest by researchers in shared services in local government, there is a dearth of scholarly work on the feasibility of SSCs. While some research has explored shared service centres and their effectiveness in South African local government, there has been limited empirical investigation into the actual feasibility of implementing these centres. Consequently, little is known about how municipal personnel perceive the feasibility of shared service centres in underperforming municipalities in South Africa. Further, it remains unclear how municipal employees perceive shared service centres as vehicles for fostering financial viability in local government.

This study examines the perceptions of municipal employees regarding the feasibility, potential benefits, and challenges of establishing SSCs in underperforming municipalities in South Africa. It explores how municipal personnel view SSCs to enhance financial viability and improve service delivery. The paper asserts that SSCs offer a practical and strategic means of improving operational efficiency, service delivery, and financial sustainability in South Africa's underperforming municipalities. While Shared Service Centers (SSCs) offer potential benefits like cost reduction and efficiency (Corradini et al., 2018), they face implementation challenges. The study contends that understanding the perceptions of municipal employees toward SSCs is critical to addressing these challenges and successfully leveraging SSCs to achieve the intended improvements in service delivery and financial management within the local government sphere. Two empirical questions are asked:

- i. How do municipal employees perceive the feasibility and effectiveness of Shared Service Centres (SSCs) in improving financial viability and service delivery in South Africa's underperforming municipalities?



- ii. What are the main benefits and barriers faced by municipal employees in implementing and operating Shared Service Centres (SSCs) within the local government sector in South Africa?

This paper is structured as follows: Firstly, the paper begins by conceptualising the Resource-Based View, which is discussed as the theoretical framework that underpins the study. The second section reviews relevant literature. The fourth section presents the methodological approaches used to collect the data. Afterward, the paper presents and discusses qualitative and quantitative data using a thematic approach. Lastly, the paper concludes and suggests policy recommendations.

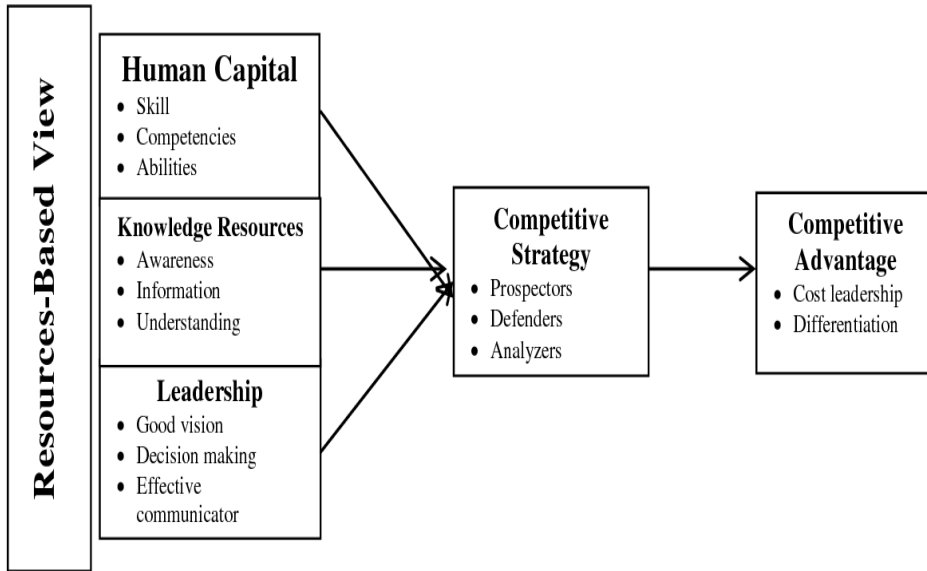
Theoretical Framework: Resource-Based View (RBV)

The RBV examines and interprets a firm's resources to comprehend how the organisation attains a sustained competitive advantage (Barney, 1986; Nayak, Bhattacharyya & Krishnamoorthy, 2023). The Resource-Based View (RBV) theory emphasises the importance of company traits that are hard to replicate as drivers of exceptional performance and competitive advantage (Barney, 1986; Hamel & Prahalad, 1996). Resources that are difficult to transfer, purchase, or quickly adapt due to the firm's unique climate and culture are more likely exclusive and more complicated for competitors to replicate (Pulka & Tijjani, 2023). Conner (1991) argues that organisations' performance variation is determined by their ownership of distinctive inputs and skills.

The Resource-Based View (RBV) utilises an inside viewpoint to examine the reasons behind the success or failure of organisations (Malhotra et al., 2024). Resources with value, uniqueness, inimitability, and non-substitutability enable companies to sustain competitive advantages (Malhotra et al., 2024). The combination of these benefits and the efficient allocation of resources leads to exceptional performance. RBV views companies as consisting of tangible, intangible, and structural resources (Kero & Bogale, 2023). This highlights the importance of resources that satisfy specific requirements for long-term competitive advantage and exceptional performance.



Figure 1:- Research model



Source: Adopted from Newbert (2008) model of Resource-Based View

According to the RBV framework, (Figure 1), valuable, rare, imperfectly imitable, and non-substitutable resources provide a competitive edge and sustained performance (Pulka & Tijjani, 2023). A resource is helpful when strategically exploiting opportunities or mitigating hazards, increasing the firm's value. Resource rarity gives a competitive advantage by making it rare (Kero & Bogale, 2023). These resources are hard to reproduce owing to acquisition issues, ambiguous capability-advantage linkages, or resource complexity. Finally, non-substitutability ensures that the resource remains unique to the company by preventing competitors from using it to accomplish the same.

Barney (1986) suggests valuable resources should enable a company to drive sales, lower costs, increase margins, or add financial value. He also highlights that resources are helpful when they help a company develop strategies to enhance efficiency and effectiveness (Barney, 1986). RBV helps managers grasp why competencies can be seen as a company's most vital asset and how they can be leveraged to boost business performance (Malhotra et al., 2024). RBV acknowledges that attributes like past experiences, organisational culture, and competencies are crucial to a company's success.

The application of this theory is mainly in examining a business's competitive advantage (Nayak et al., 2023). However, the RBV may also be applied to the public sector, particularly in this study's examination of SSCs (Szymaniec-Mlicka, 2014). It helps to explore how municipalities might utilise shared resources, expertise, and talents to improve service

delivery and financial sustainability. By utilising the Resource-Based View (RBV), this study reveals how SSCs allow governments to consolidate and distribute resources, resulting in enhanced use of capabilities and improved service results. This collaborative strategy enables municipalities to overcome resource limitations, take advantage of cost efficiencies, and cultivate collective capacities that individual organisations may find challenging to establish independently (Szymaniec-Mlicka, 2014). Therefore, municipalities may view SSCs as valuable assets that can enhance their service provision and financial effectiveness.

Understand the benefits and barriers to implementing and operating Shared Service Centres (SSCs) within the local government sector

- ***Benefits of implementing and operating Shared Service Centres***

Research on shared services within local government delineates a spectrum of economic, operational, and strategic benefits (Drew, McQuestin & Dollery, 2019; Ramazhamba & Venter, 2022). Drew et al. (2019) quantified the financial benefits of shared service production. Their findings revealed that SSCs lead to cost savings and enhanced efficiency for local governments. The implications of these findings suggest that shared services can be a potent strategy for local governments aiming to optimise their financial resources while maintaining or improving service quality (Drew et al, 2019). In another study, Ramazhamba and Venter (2022) argued that successful shared services require structural and technological adaptations to ensure seamless information flow and project management.

Maluleka, Budree and Belle (2023) explored using software as a service (SaaS) to enhance e-government services, concluding that SaaS can significantly aid in streamlining government processes and improving service delivery. For these scholars, leveraging modern technology within the shared service framework can substantially improve government service offerings (Maluleke et al., 2023). Thusi, Mahlatse, and Matyana's (2023) study focused on innovation in public service delivery, emphasising that innovation is essential for improving the efficiency and effectiveness of public services. The study established that shared services provide a fertile ground for innovative practices that can transform public service delivery.

Further, Shahar, Satar and Bakar (2019) investigated the quality of IT shared services in the Malaysian public sector, revealing that such shared services could improve service delivery standards. Shahar et al. (2019) argued that shared services, particularly in the IT domain, can significantly enhance the quality and accessibility of public services. More so, Chen, Pang and Kumar (2021) conducted an economic analysis of shared IT services, revealing that these services can lead to substantial financial and strategic benefits. This finding has broad implications, indicating that shared IT services can be a critical strategic tool for



public and private sector organisations. Lastly, Gawłowski and Modrzyński (2018) and Modrzyński, Karaszewski and Reuben (2018) provided insights into the financial and process management aspects of shared services in Poland. Their research established the potential for shared services to improve local government financial management and process efficiency.

The literature strongly advocates for adopting shared services in local government, citing their potential to reduce costs, enhance operational efficiency, foster innovation, and improve service delivery. These findings have significant implications, suggesting that shared services can be a transformative strategy for local governments seeking to optimise their resources and improve their service offerings to the public.

- ***Barriers to the implementation of shared service centres in local governments***

Empirical studies have illuminated the multifaceted barriers to implementing shared services in local government (Costa et al., 2020; Chen et al., 2021). Costa et al.'s (2020) investigation into applying lean methodology within public sector shared services revealed the nuanced challenges of cultural resistance and a deficit in lean management comprehension (Costa et al., 2020). Costa et al.'s (2020) study exemplifies how entrenched organisational cultures and a lack of understanding of new operational philosophies can stifle the adoption of shared services, reminiscent of how performance indicators in UK child welfare services reshaped social worker practices.

Similarly, Chen et al. (2021) delve into the economic intricacies of shared IT services, shedding light on the difficulties in harmonising organisational objectives and establishing a fair cost-sharing framework. Their analysis echoes the dilemmas faced by social workers in adapting to procedural standardisations, where financial and strategic alignments pose substantial challenges to shared service implementation (Chen et al., 2021). Drew et al. (2019) highlights the financial implications of shared service production, noting that perceived loss of control and autonomy poses a significant barrier, paralleling social workers' strategies to manage performance constraints.

The case study of Toruń's shared services by Gawłowski and Modrzyński (2018) illustrates the innovation inertia within local governments. This inertia reflects a broader issue of bureaucratic resistance that hampers the evolution of public service delivery through shared services. Hjaltalín's (2022) examination of Iceland's digital shared-services centres unveils technological and infrastructural barriers alongside the scarcity of skilled personnel. These factors resonate with the challenges of maintaining professional autonomy and identity in the face of standardised IT-driven procedures (Hjaltalín, 2022).

Zhao (2020) and Sapry, Ali and Ahmad (2020) identify organisational culture and employee resistance as critical obstacles, similar to what civil servants face in balancing their



professional discretion with rigid procedures. This resistance underscores the pervasive fear of change and the potential loss of relevance within the existing organisational structure. Aldag, Warner and Bel (2019) challenge the assumption that shared services automatically lead to cost savings. They emphasise the variability of financial benefits, reflecting the complex interplay between resource allocation and performance evaluation in public services. Richter and Brühl's (2021) meta-synthesis on implementing shared services in multidivisional organisations uncovered interdepartmental conflicts and trust deficits. These challenges mirror the nuanced dynamics between 'citizen agents' and 'state agents,' as Maynard-Mooney and Musheno (2003) described. This signifies the delicate balance between organisational integration and individual discretion in shared service frameworks.

Thus, these empirical investigations collectively reveal a landscape where the implementation of shared services in local government is beset by cultural, financial, technological, and organisational barriers. This demands a nuanced approach to navigating the intricate dynamics of change, control, and collaboration.

Methodological Issues

The data for this study was retrieved from a broad research project investigating the feasibility of a shared services approach to enhance service delivery and the financial viability of local municipalities. Firstly, data was captured using methods developed in the quantitative and qualitative biographical research tradition. The study draws on empirical data gleaned through online surveys and focus group discussions (FGDs) to determine municipal employees' perceptions of the feasibility of the SSCs in the South African local government context.

Participants

For the online survey, the study drew from 132 respondents across six provinces: 24 from KwaZulu-Natal, four from Limpopo, one from Free State, 18 from Gauteng, eight from Eastern Cape and 77 from Mpumalanga. For the interviews, purposive sampling was employed to draw participants from various local municipalities in South Africa. The composition of participants includes municipal managers, strategic services, senior managers, general managers, and community and services managers. A sample of four municipalities was used for the KwaZulu Natal Province. This includes 6 participants from Msunduzi Local Municipality, one from Ulundi, four from uMzimkhulu, and another from Mhlathuze local municipalities. The sample from the Gauteng province includes one participant from Midvaal and another from Randwest Local municipalities. The respondents from the Eastern Cape province included one participant from Dr Kaunda municipality, one from Nelson Mandela Metro and another from Ntabankulu Local municipality. The Mpumalanga sample included four participants from Ehlanzeni, one from



Bushbuckridge and another from Matlosane local municipalities. In Limpopo province, only one participant from the Mopane municipality participated in the study.

Instrumentation

A survey questionnaire was created to capture municipal employees' attitudes and perceptions on the feasibility of shared service centres and their role in enhancing financial viability and fostering service delivery in their respective municipalities (Muringa & Shava, 2024). Comprehensive themes were covered in the questionnaire to understand employees' perceptions of the feasibility of shared services centres in underperforming municipalities. The aim was to explore how the municipal employees perceived the shared service, their benefits, and possible challenges in the implementation process. The respondents were asked what their understanding of shared service centres was, what their role was and to what extent they enhance municipal planning and the financial viability of underperforming municipalities. The survey was made up of a five-point Likert scale. The respondents were asked to rate their level of agreement regarding their understanding of shared services and their viability in fostering financial viability. The respondents were also asked to rate their level of agreement with the various benefits and obstacles of implementing shared service centres. Further, an interview guide was also employed to understand how municipal employees perceive shared service centres and their benefits and obstacles.

Data Collection Procedure

After receiving authorisation from the University of KwaZulu-Natal Ethics Research Committee, potential respondents were contacted by email and phone to participate. The researchers conducted surveys and interviews simultaneously. This study's questionnaire was prepared and delivered online to chosen participants using Google Forms random sampling. An extensive list of possible connections was collected. Municipal staff and those implementing government-shared services at all levels of government in the selected municipalities were these contacts. An email detailing the research, including a survey link, was sent to over 300 contacts to solicit participation. Seventy interviews were conducted online via Microsoft Teams, each lasting 30–45 minutes. Interviews and focus groups enabled researchers to capture non-verbal reactions and body language, while MS Teams enabled researchers to interview, record, and transcribe (verbatim) simultaneously.

Data Analysis

The qualitative and quantitative data were analysed concurrently. The data quantitative analysis was performed using the SPSS Windows Program, focusing on the responses to the closed-ended questions in the questionnaire. This study used descriptive analysis to examine data from surveys and focus groups with local government employees. This analysis summarised employee views on the feasibility, benefits, and challenges of shared



service centres. Additionally, the Brain and Clarke (2006) approach was used to identify and categorise key themes from the data. This method helped organise responses into clear themes, making interpreting employee perspectives on shared service centres easier. Key themes were identified: cost-effectiveness, improved services, and job security concerns.

Results

This section presents the qualitative and quantitative results of the study on the perceptions of municipal employees in shared service centres. The study established these results based on responses from 132 participants. This aspect of the study focused on the municipal employee's perception of the feasibility of shared service centres and their perceived benefits and obstacles to successful implementation. The results indicate that most municipal employees perceive Shared Service Centres (SSCs) as viable and advantageous for attaining cost-effectiveness and improving service delivery in South Africa's failing municipalities.

- ***Municipal employees' understanding of shared service centres and their influence on the feasibility of the SSCs.***

The data in Table 1 shows the employees' understanding and engagement with SSCs, providing a nuanced insight into the current landscape of shared services in the municipal sector.

Table 1: Municipal employees' understanding of the concept of shared service

Municipal employees' understanding of the shared services centres (SSCs)	To no extent	To a very little extent	To some extent	To a great extent
I understand how the SSC approach works	7,6%	28,8%	63,6%	0,0%
I am aware of municipalities that are using SSCs	12,8%	29,1%	58,1%	0,0%
I am part of a municipality that uses SSCs	17,1%	22,2%	60,7%	0,0%



I am personally engaged in an SSC project	27,4%	17,9%	54,7%	0,0%
---	-------	-------	-------	------

Source: Survey Data (2023)

A substantial percentage of the respondents (63.6%) report having a moderate grasp of the SSC approach. Yet, none affirm a comprehensive understanding, as indicated by the absence of responses in the “to a great extent” category. This moderate level of experience, coupled with 7.6% of participants not knowing and 28.8% possessing very little understanding, underlines a rampant lack of in-depth knowledge regarding the operational intricacies of SSCs. Concerning awareness, 58.1% of the participants acknowledge some familiarity with implementing SSCs in municipalities, whereas 12.8% are completely unaware of such initiatives. This distribution suggests that while there is a reasonable awareness of SSCs, many employees remain detached from the broader implementation efforts, highlighting a potential disconnect within the municipal workforce regarding shared service initiatives. Engagement with SSCs further reveals that 60.7% of respondents are involved with SSCs to some extent, yet a complete engagement is notably absent. This trend is accentuated by the fact that 27.4% of the participants have no engagement with SSC projects, and 17.9% have minimal engagement. Such findings indicate a peripheral involvement of municipal employees in SSC projects, which could reflect on the perceived and actual efficacy of SSCs in enhancing financial and service delivery outcomes.

The aggregate data analysis infers a scenario where municipal employees exhibit a moderate acquaintance with and participation in SSCs. Yet, there is a conspicuous deficiency in profound comprehension and wholehearted engagement. This gap expounds a critical area for intervention, where enhancing the depth of understanding and active involvement in SSCs projects could significantly influence the perceived and real effectiveness of SSCs in bolstering the financial and operational performance of South Africa’s underperforming municipalities.

Supplementing the quantitative findings, qualitative data revealed participants’ moderate awareness and engagement with the SCCs. For instance, only a few participants expressed knowledge of the SSCs. A participant from Gauteng municipality stressed that,

There’s a shared service for advertising the informal tender process, which is tenders below R200 000. The system has been returned internally at MDM, and we are sharing that application with the MBTA, which is our sharing now in the city. So, they would give us access to our application and how it is captured, or the information is shared (P1, GP).



Another participant from Mhlathuze municipality in KwaZulu-Natal described a shared service centre led by a chief planner, including senior planners reporting to the district. The respondent understands shared services as a collaborative institutional arrangement involving different municipalities pooling resources to provide a service. The participant stressed that:

An institutional arrangement where you will have a shared service led by a chief planner. We have senior planners working as a shared service center that reports to the district. All the other councils are so committed that even the salaries are paid by different municipalities (P3, MHLTZ).

A participant from Musunduzi municipality expressed a detailed understanding of shared services. They highlight that they have used it in their Musunduzi municipality and seen it work. The comments below illustrate the assertion:

In terms of planning, I mean there's a...the oldest shared services... I worked with a couple of years ago or ten years ago. They were starting the planning and development of shared services for municipalities (P1, MSDZ).

The data above, taken together, show that participants are moderately familiar with the SSCs.

- **The primary purposes/motives for shared services centres in local government**

Previous research suggests that SSCs help local municipalities organise their resources, with factors like organisational structure, leadership, and organisational culture playing essential roles in SSC success (Richter & Brühl, 2021). Table 2 below shows the participants' perceptions of the primary purpose of shared services centres in local government in South Africa. The respondents suggest that the primary purpose of shared service centres is to address capacity challenges and improve service delivery in municipalities.

Table 2: Responses on the primary purpose/motivation for service centres in local government

The main purposes/motives for shared services centers in local government.	Strongly disagree	Disagree	Somewhat agree	Agree	Strongly agree
Cost reductions through the scale effect of business	0,0%	22,4%	0,9%	20,7%	56,0%
Improve quality of service	0,0%	17,9%	1,7%	23,9%	56,4%
Improve efficiency/effectiveness/productivity	0,0%	16,9%	0,0%	27,1%	55,9%



Access to external resources	0,0%	16,9%	0,0%	28,8%	54,2%
Standardise processes	0,0%	13,6%	0,0%	29,7%	56,8%
Focus on core competencies	0,0%	18,6%	0,0%	27,1%	54,2%
Concentration of innovation	0,0%	21,4%	0,9%	23,9%	53,8%
Improve customer orientation	0,0%	18,8%	0,0%	24,8%	56,4%
Improve compliance with legislation and standards	0,0%	16,2%	0,9%	27,4%	55,6%
Exchange of internal capabilities	0,0%	17,2%	0,0%	28,4%	54,3%
Consistent management of information	0,0%	17,2%	0,0%	26,7%	56,0%
Mitigate risk	0,0%	19,8%	0,0%	27,6%	52,6%

Source: Survey Data (2023)

Table 2 highlights respondents' views on the main motivations for establishing SSCs in South African local government. The top motive, agreed upon by 56.0% of respondents, is cost reduction through scale effects, followed by 20.7% who also agree. The agreement indicates a compact consensus that financial efficiency is a primary goal of shared services. Quality improvement in services is highly valued, with 56.4% strongly agreeing and 23.9% agreeing, emphasising SSCs' role in enhancing service delivery standards. Efficiency, effectiveness, and productivity improvements are acknowledged by 55.9% of respondents as strong incentives for the adoption of SSCs, with another 27.1% in agreement, highlighting the perceived operational benefits of shared services.

Access to external resources is seen as a significant motive. 54.2% strongly agree, and 28.8% agree, suggesting SSCs are valued for broadening resource access. The standardisation of processes is strongly supported by 56.8% of participants, and 29.7% agree. This reflects the aim of SSCs to harmonise operational procedures across local government entities. A focus on core competencies is identified by 54.2% of respondents as a significant reason for SSC implementation. This highlights the strategic intent to concentrate on primary functions and strengths. Innovation concentration, customer orientation, compliance with legislation and standards, and the exchange of internal capabilities are other strong motivations identified, with over 50% of respondents strongly agreeing on their importance in the context of SSCs. Management of information and risk mitigation are also recognised as crucial objectives, with a majority indicating strong agreement on their significance in the drive for shared services.

Qualitative insights complement quantitative data, highlighting SSCs' role in boosting local government capacity. Interview and focus group participants noted that sharing resources and eliminating duplication can reduce costs and improve service efficiency. For example, a participant from Nelson Mandela Bay Metro emphasised the need for SSCs to address backlogs, skill shortages, and improve timely service delivery. This comment is illustrated below:

...there are a limited number of human resources available within our municipality. I think there is only one dedicated staff member in human resources. So, contextually, yes, shared services could work. (P6, NMB Metro).

Participants from Musunduzi municipality emphasised capacity building and skills sharing as key drivers of the SSC approach. They highlighted that shared services improved skill quality in areas like auditing, which the municipality lacked. Some noted that enhanced skills and capacity enable better planning for long-term development. The comments below illustrate the point made:

...I think there is capacity in the province and they were starting to implement shared service to actually attract skill through shared services, I know that only a few districts municipalities have that shared services but it was a success in terms of building capacity. (P2, MSDZ).

The idea of capacity was emphasised by another participant who stressed that:

(Shared services)... the province initiated it to say there is a lack of capacity in town planning in our local municipalities, which individual municipalities cannot afford. So, the SSCs were seen as an avenue to cover the deficiency (P2 MSDZ).

Interview responses reveal that the primary purpose of SSCs in local government is to address capacity challenges and enhance service delivery. SSCs are viewed as tools for building capacity and developing skills, especially in town planning and local economic development.

- ***The feasibility of shared services centre in South African local government***

The table below captures the respondents' opinions on the feasibility of SSCs in local government in South African local government.

Table 3: Measuring the respondents' level of agreement on the feasibility of Shared Service Centres in South African local government

Participant level of agreement on the feasibility of Shared Service Centres in South African local government	To no extent	To a very little extent	To some extent	To a great extent



South Africa's local government will benefit from SSCs	0,9%	4,3%	20,5%	74,4%
It is feasible to implement SSCs, and the South African local government is ready for that	3,4%	15,3%	23,7%	57,6%
It is not possible to implement SSCs	10,3%	14,5%	15,4%	59,8%
Participation in SSCs should be mandatory	3,4%	2,6%	29,3%	64,7%
Municipalities should be given the choice/autonomy to decide on participation in SSCs	6,8%	4,2%	22,0%	66,9%
The implementation of SSCs should be gradual/incremental	0,9%	7,8%	24,1%	67,2%

Source: Survey Data (2023)

The data indicates strong support for SSCs in South African local governance, with 74.4% endorsing their benefits and only 5.2% expressing skepticism, underscoring their potential to enhance administrative efficiency. Additionally, 57.6% believe local governments are prepared for SSCs, though 18.7% express hesitation, reflecting optimism tempered by implementation concerns. Moreover, 59.8% reject the notion of SSCs being unfeasible, reinforcing confidence in their viability.

The data reveals that 64.7% of participants favor mandatory SSC participation, suggesting support for uniform implementation, while 66.9% advocate for municipal discretion, reflecting a balance between standardisation and autonomy. Additionally, 67.2% support a phased implementation approach, indicating a pragmatic view of SSC adoption. Overall, the results affirm SSCs' potential and feasibility, emphasising strategic, phased integration while respecting local governance autonomy.

Interview responses offer varied perspectives on SSC feasibility in South African local government. While some highlight SSCs' success in building capacity and enhancing skills, others note that not all municipalities participate, and resource constraints pose significant challenges to effective implementation. A participant from Ntabankulu Local Municipality stressed that,

It [shared service centres] worked pretty well in building skills and all the practices when they were implementing new legislation, Luma. So, now I think there is capacity in the province, and they were starting to...actually downskill the shared services. I know that only a few districts and municipalities have those shared services, but it was a success in terms of building capacity. (P5, NLM).

Another participant from uMzimkhulu expressed confidence in the feasibility of the shared service centres. They stated that the SSCs have helped transform local government using enhancing their capacity through sharing certain services. They said,

We have realised a lot of positive institutional capacity and growth through sharing services with our neighbouring municipalities. Owing to limited financial capacity, we struggle to deliver functions like auditing and budgeting, but shared services have made that possible. (P4, MZKLU)

The data above shows that participants believe shared service centres are feasible and can enhance the capacity of local government through sharing services.

- **Shared services centres’ prospects of improving municipal planning**

The table indicates strong optimism that SSCs can significantly enhance municipal planning by addressing challenges like inconsistent decision-making, skill and resource shortages, regulatory compliance issues, and political influences, promoting more effective, equitable, and responsive planning processes.

Table 4: Respondents’ opinions on the likelihood of shared service to improve municipal planning in local government

Respondents’ view on the likelihood of shared service to improve municipal planning in different areas.	To no extent	To a very little extent	To some extent	To a great extent
Shared service centers will improve municipal planning	1,7%	0,8%	22,9%	74,6%
SSCs can result in improved plans which can help in making informed decisions	1,7%	6,8%	25,6%	65,8%
SSCs will assist municipalities to consolidate planning activities and share skills, resources, ICTs and expertise	0,8%	3,4%	18,6%	77,1%
SSCs will address the challenge of conflicting decisions with respect to the local provincial planning Act/by-laws	1,7%	3,4%	22,2%	72,6%
SSCs will bring evenness to planning application process (Less formal areas and townships areas)	3,4%	4,2%	22,0%	70,3%
SSCs will address old and modernist approaches to planning that are unresponsive to needs of current society	3,4%	6,0%	22,4%	68,1%



SSCs will reduce political influence in planning decisions	4,2%	8,5%	20,3%	66,9%
SSCs will bring uniform compliance with different Acts that guide municipal planning	3,4%	4,3%	23,1%	69,2%
SSCs will increase the skills and expertise to plan, implement and enforce municipal plans	2,6%	4,3%	21,7%	71,3%

Source: Field Survey Data (2023)

The data in Table 4 highlights a strong consensus on the positive impact of Shared Service Centres (SSCs) on municipal planning within local government. A significant 74.6% of respondents believe SSCs will improve planning overall, with minimal skepticism (1.7% and 0.8%). SSCs are anticipated to enhance informed decision-making, with 65.8% expressing confidence in their ability to foster better planning outcomes, though 8.5% exhibit some reservations.

Collaboration and resource sharing are highly valued, with 77.1% of respondents recognising SSCs' role in consolidating skills, resources, ICTs, and expertise for more integrated planning. Additionally, 72.6% view SSCs as effective tools for harmonising local and provincial planning regulations, while 70.3% highlight their potential to standardise planning applications in informal areas and townships, ensuring greater equity.

Respondents also expect SSCs to modernise outdated planning approaches, with 68.1% expressing optimism about meeting contemporary societal needs. Similarly, 66.9% believe SSCs can reduce political influence in planning processes, promoting objectivity and fairness. Uniform compliance with regulatory acts is another anticipated benefit, supported by 69.2% of respondents. Lastly, 71.3% highlight the role of SSCs in enhancing skills and expertise for effective planning and enforcement.

In summary, the data reflects strong confidence in SSCs' ability to improve municipal planning by fostering collaboration, reducing inconsistencies, modernising practices, and enhancing skills, while addressing challenges such as political influence and regulatory conflicts.

Qualitative insights highlight SSCs' role in improving municipal planning by fostering collaboration, as noted by a RandWest Local Municipalities participant, addressing longstanding challenges in coordinated efforts. The quotation below helps to illustrate the participant's response.

Shared services have already highlighted the positives of forcing the institutions to plan together, which we have been struggling with for quite a few years. It's in the legislation, but it doesn't seem to be getting to the level that we want in terms of

planning together between government departments and municipalities (P1, RandLM).

A Bushbuckridge Local Municipality participant noted that SSCs were established to address town planning capacity shortages in smaller municipalities, enabling resource pooling to fund shared town planners. These SSCs continue to manage planning across multiple municipalities.

The province initiated it [shared service centres] to say there's a lack of capacity in terms of town planning in our local municipalities, and individual municipalities cannot afford town planners. So, the smaller municipalities would pool money to fund the town planner, who would work for both municipalities in planning the town's future development and expansion (P1, BushLM).

A participant from Matlosane Local Municipality highlighted that SSCs promote daily collaboration, enhancing operations and aiding in key project implementation. They noted that SSCs help align municipal actions with provincial goals and that planning standardisation in the province is already well-developed. The comments below help to illustrate:

The shared component should be able to guide the standardisation of processes and how they will be implemented so that there is a common understanding of how we will get the service and what is expected of us. There should be that standardisation of processes, but I am unsure if it is there because each municipality may have its way of doing things (P1, MatLM).

The responses above show that participants believed SSCs play a significant role in standardising local government planning between municipalities.

- **Factors that hinder the successful implementation of shared services in the South African local government**

Previous research suggests that factors influencing decision-making, implementation processes, and outcomes in shared services local government include resource allocation decisions, organisational infrastructure, and effective use of limited resources (Harris et al., 2018). Table 5 below shows potential barriers to shared services in South African municipal governments. Understanding these hurdles and finding strategies to overcome them can help achieve shared service benefits.

Table 5: Respondents perceptions on the factors that hinder successful implementation of shared service in the South African local government

Factors that might hinder the successful implementation of shared service in the South African local government	To no extent	To a very little extent	To some extent	To a great extent



Lack of political will	1,7%	3,4%	18,8%	76,1%
Rigid policy and legal framework	0,9%	6,9%	25,0%	67,2%
Fear of losing jobs by municipal workers	1,7%	0,9%	22,4%	75,0%
Mismanagement of potential staff retrenchment	5,2%	3,4%	25,9%	65,5%
Lack of buy-in by well performing municipalities	1,7%	6,1%	26,1%	66,1%
Fear to lose autonomy and control (turf war)	2,6%	7,8%	27,6%	62,1%
High upfront investment	3,4%	11,2%	24,1%	61,2%
Not mandating use of shared services	4,4%	7,0%	21,1%	67,5%
Poor change management	1,7%	5,1%	27,4%	65,8%
Inflexible staff	4,3%	6,0%	23,3%	66,4%
Skills mismatch	3,5%	4,4%	26,5%	65,5%
The attitude of employees in the SSCs	3,5%	7,8%	18,3%	70,4%
Excessively short time to establish the SSCs	3,4%	6,9%	24,1%	65,5%
Lack of interest in SSC shown by municipal leadership	1,7%	3,4%	22,4%	72,4%
Mental attitude of workers transferred to SSC	2,6%	5,2%	23,3%	69,0%

Source: Survey Data (2023)

Table 5 shows potential barriers to shared services in South African municipal governments. Lack of political will, restrictive policy and legal frameworks, fear of job loss, and lack of buy-in from well-performing municipalities are among the issues that may limit implementation. Lack of political will is the biggest impediment to shared service adoption, with 76.1% of respondents saying it would inhibit it much. This means that political leaders may not endorse or commit, which might hinder implementation. Rigid policy and regulatory frameworks (67.2%), job loss anxiety (75.0%), and mishandling of staff layoff (65.5%) are other significant hurdles. These characteristics show municipal personnel may oppose shared services, mainly due to job security or position changes. The report also lists expensive upfront expenditure (61.2%), not requiring shared services (67.5%), and inadequate change management (65.8%) as potential barriers to shared service deployment.

Beyond the numbers, qualitative data uncovers the underlying factors that may hinder the implementation of SSCs in local government in South Africa. Firstly, there is a possibility of misalignment between national and provincial laws. Participants expressed that SSCs operate across multiple provinces and must comply with national and provincial laws. To that end, misalignment between these laws can create confusion and make it difficult for the shared service centre to comply with all the relevant regulations. Below are some sentiments that capture the above assertion:

One thing that we picked up is that there could be some misalignment between the national X and provincial X and by-laws in terms of planning. There was a suggestion that perhaps the shared service could help align the bylaws with the national acts or national legislation (P1, DrKM).

Additionally, some participants stressed that inefficiencies at the national level impact service provision at the local government level. The provincial and national departments still have a big brother mentality, which must change through change management interventions.

If the national government is inefficient in providing guidance, funding, or other support for shared service centres, it can delay the implementation of these centres at the local government level. (P4, NMB Metro).

Additionally, some participants indicated that there is a lack of political will. The sentiments below capture some participant's responses:

It is a severe challenge, and the most significant issue in my experience is that politicians are not interested in seeing the shared service succeed. I have also assisted with shared services several times in different positions and from different municipalities. There is a tendency to frustrate the process from the leaders and politicians (P2, MatLM).

Some participants expressed the concern that the fear of losing control and jobs may lead to resistance from officials. To illustrate, there may be a perception that people are losing control, leading to moonlighting and corruption. The sentiments below help illustrate the point:

Some people were even scared that if shared services were to be shared, some might lose their jobs or influence (P1, BushLM).

The results above point to many factors that affect the implementation of shared service by local government in South Africa. Lack of political will, restrictive policy and legal frameworks, fear of job loss, and lack of buy-in from well-performing municipalities are among the issues that may limit implementation.



Discussion

The study examines the feasibility and efficiency of Shared Service Centres (SSCs) in South Africa's underperforming municipalities. It discusses the findings and highlights important observations that align with the original research questions. The results indicate that most municipal employees perceive SSCs as feasible for cost-effectiveness and improving service delivery. However, concerns over employment stability, authority distribution, and local administrations' independence remain significant.

The study's findings suggest that municipal employees in South Africa essentially view Shared Service Centres (SSCs) as a viable approach to improve cost-effectiveness and service delivery in underperforming municipalities. This view is consistent with the theoretical benefits of SSCs, including economies of scale, centralised knowledge, and simplified processes (Tayob et al., 2022), which are believed to result in enhanced efficiency and decreased costs. Nevertheless, concerns about employment stability, hierarchical power structures, and the possible erosion of local government independence offer a more nuanced perspective. These issues indicate that although the structural and financial advantages of SSCs are acknowledged, there is a noticeable conflict between the theoretical improvements in efficiency and the real difficulties of restructuring organisational structures and power dynamics.

The analysis of these findings highlights the crucial equilibrium between the ambitious advantages of shared services and the practical intricacies of putting them into practice. One perspective recognises the practicality and possibility of improving service delivery through SSCs, demonstrating a positive outlook on shared services to transform and enhance municipal operations. However, the worries about job security and local independence emphasise the human and political aspects of adopting shared services, which can significantly impact the outcome of these programs.

The importance of these findings resides in their capacity to elucidate the intricate interaction between the strategic objectives of shared services and the practical challenges encountered by municipal personnel. Although SSCs provide the potential for improved operational efficiency and reduced costs, it is crucial to effectively address the practical obstacles associated with worker dynamics, governance frameworks, and stakeholder involvement. This dichotomy highlights the need for a comprehensive strategy when implementing shared services. This approach should focus on improving financial and operational efficiency and consider the socio-political and organisational aspects that might impact the success of shared service efforts.

The findings from this study, which highlight the perceived feasibility and benefits of SSCs alongside concerns about job security and autonomy, resonate with findings from existing literature. Drew et al. (2019) emphasise the financial benefits of shared services for local



government, which aligns with our study's positive perceptions of SSCs' cost-effectiveness. However, the concerns about job losses and power shifts observed in this study reflect the barriers to implementation identified by Costa et al. (2020). Similarly, while Ramazhamba and Venter (2022) and Maluleka et al. (2023) discuss the operational and technological enhancements brought by shared services, this study adds the perspective of municipal employees, highlighting both the optimism and scepticism surrounding SSCs. This mixed view is consistent with the broader literature, such as that of Shahar et al. (2019), which underlines the quality improvement in IT shared services. Gawłowski and Modrzyński (2019) report on the financial and process management benefits of shared services in Poland, demonstrating the global relevance and varied outcomes of shared service implementations.

Furthermore, the findings of this study have significant consequences for the Resource-Based View (RBV) paradigm, which forms the basis for analysing Shared Service Centres (SSCs) in South African municipal government. The favourable perceptions of municipal employees on the feasibility and possible advantages of SSCs, such as reducing costs and improving service delivery, are consistent with the RBV's focus on utilising organisational resources to gain a competitive edge (Barney, 1986; Nayak et al., 2023). Nevertheless, the apprehensions of employment reductions, changes in authority, and independence underscore the difficulties in harmonising SSCs with the RBV's standards of precious, uncommon, unique, and non-substitutable resources. These problems indicate that although SSCs have the potential to serve as a strategic resource to enhance the delivery of municipal services and financial sustainability, practical obstacles linked to human and organisational variables may hinder their integration and optimum implementation. Therefore, this study emphasises the need to use the Resource-Based View (RBV) in a detailed and precise manner in the public sector. Implementing shared services involves considering the intricate interplay between stakeholder interests, organisational culture, and governance structures.

The study revealed an unexpected outcome. Despite the considerable apprehensions surrounding their implementation, there is a unanimous agreement on the importance of SSCs. This paradox highlights the intricate view among municipal personnel who acknowledge the theoretical benefits of SSCs but are cautious about the actual challenges and potential adverse outcomes associated with their implementation.

Limitations regarding the extent of data gathering and the inclusiveness of localities covered constrain the research. These limits may impact the capacity to apply the findings to all local governments in South Africa. To overcome this restriction and provide a more thorough understanding of the attitudes and issues related to SSCs, future studies should consider increasing the sample size and including a wider variety of municipalities. Further research should focus on investigating the precise characteristics of the political, cultural, and operational obstacles that hinder the implementation of SSCs in South African towns.



Examining the influence of SSCs on service delivery results and financial sustainability over time may provide valuable insights into their long-term viability and efficacy.

This study enhances our comprehension of how municipal personnel perceive SSCs, emphasising their positive outlook on the possible advantages and their apprehensions regarding the difficulties associated with their implementation. These findings highlight the importance of robust governance frameworks and strategic management in effectively implementing shared service models in the local government sector. This emphasises the significance of Shared Service Centers (SSCs) in improving operational efficiency, service delivery, and financial sustainability in South Africa's underperforming municipalities.

Conclusion

This study examined the perspectives and opinions of municipal personnel on the feasibility and efficacy of Shared Service Centres (SSCs) in improving the financial sustainability and delivery of services in underperforming municipalities in South Africa. The study's findings indicate that most municipal employees perceive Shared Service Centres (SSCs) as viable and advantageous for attaining cost-effectiveness and improving service delivery in South Africa's failing municipalities. The study also revealed that although there is a generally favourable perception of the potential advantages of SSCs, there are considerable apprehensions surrounding job security, power dynamics, and the independence of local governments, which might impede their effective implementation. The findings of this study suggest that municipal employees widely acknowledge the practicality and efficacy of SSCs. However, implementing SSCs is replete with challenges that must be resolved for them to achieve their maximum potential.

The findings obtained from this study can aid policymakers, municipal managers, and other stakeholders in local government by emphasising the crucial elements that impact the effectiveness or ineffectiveness of SSCs. These factors encompass the requirement for solid governance structures, involvement of stakeholders, and ways to handle the effects on municipal staff. An essential drawback of this study is its dependence on self-reported data from a restricted geographical area, which might impact the applicability of the results to all municipalities in South Africa. Although the study has limits, it undeniably contributes to our comprehension of the intricacies associated with implementing SSCs in the public sector, particularly in the realm of local government in South Africa.

Collectively, these results only endorse firm suggestions to implement SSCs with a thoughtful evaluation of the specific circumstances uniformly, opinions of those involved, and possible difficulties. Instead, they support a sophisticated strategy for executing SSCs, customised to the requirements and situations of each municipality, to guarantee the complete achievement of expected advantages while reducing adverse effects to a minimum.



Acknowledgements

Special acknowledgments go to LGSETA for funding the project. A special acknowledgment to M&G Research PTY Ltd for assisting in editing and proofreading the manuscript.

References

- Aldag, A. M., Warner, M. E., & Bel, G. (2020). It depends on what you share: The elusive cost savings from service sharing. *Journal of Public Administration Research and Theory*, 30(2), 275–289. <https://doi.org/10.1093/jopart/muz023>
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Barney, J. B. (1986). Strategic factor markets: Expectations, luck, and business strategy. *Management Science*, 32(10), 1231–1241. <https://doi.org/10.1287/mnsc.32.10.1231>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Chen, M., Pang, M. S., & Kumar, S. (2021). Do you have a room for us in your IT? An economic analysis of shared IT services and implications for IT industries. *MIS Quarterly*, 45(1). <https://doi.org/10.25300/MISQ/2021/15400>
- Conner, K. R. (1991). A historical comparison of resource-based theory and five schools of thought within industrial organisation economics: Do we have a new theory of the firm? *Journal of Management*, 17(1), 121–154. <https://doi.org/10.1177/014920639101700109>
- Cooper, C., Pereira, V., Vrontis, D., & Liu, Y. (2023). Extending the resource and knowledge-based view: Insights from new contexts of analysis. *Journal of Business Research*, 156, 113523. <https://doi.org/10.1016/j.jbusres.2022.113523>
- Corradini, F., Forastieri, L., Polzonetti, A., Riganelli, O., & Sergiacomi, A. (2018). Shared services center for e-government policy. *arXiv preprint arXiv:1802.07982*. <https://arxiv.org/abs/1802.07982>
- Costa, R., Resende, T., Dias, A., Pereira, L., & Santos, J. (2020). Public sector shared services and the lean methodology: Implications on military organisations. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(3), 78. <https://doi.org/10.3390/joitmc6030078>
- Dollery, B., & Akimov, A. (2007). Are shared services a panacea for Australian local government? A critical note on Australian and international empirical evidence.



International Review of Public Administration, 12(2), 89–102.
<https://doi.org/10.1080/12294659.2007.10805147>

- Drew, J., McQuestin, D., & Dollery, B. E. (2019). Good to share? The pecuniary implications of moving to shared service production for local government services. *Public Administration*, 97(1), 132–146.
<https://doi.org/10.1111/padm.12570>
- Elston, T. (2021). Implementing shared services in the UK central government: A five-year progress report using longitudinal bureaometrics. *OECD Journal on Budgeting*, 21(2). <https://doi.org/10.1787/b3e8ebc8-en>
- Gawłowski, R., & Modrzyński, P. (2018). Finance management in local government shared services centres in Poland—Primary experiences. *Problemy Zarządzania*, 2/2018 (74), 143–159. <https://doi.org/10.7172/1644-9584.74.9>
- Hamel, G., & Prahalad, C. K. (1996). *Competing for the future*. Harvard Business Press.
- Harris, C., Allen, K., Ramsey, W., King, R., & Green, S. (2018). Sustainability in health care by allocating resources effectively (SHARE) 11: Reporting outcomes of an evidence-driven approach to disinvestment in a local healthcare setting. *BMC Health Services Research*, 18, 1–23. <https://doi.org/10.1186/s12913-018-2883-6>
- Hjaltalin, I. T. (2022, October). Adopting digital government shared-services centers: A case from Iceland. In *Proceedings of the 15th International Conference on Theory and Practice of Electronic Governance* (pp. 140–145).
<https://doi.org/10.1145/3560107.3560126>.
- Kero, C. A., & Bogale, A. T. (2023). A systematic review of resource-based view and dynamic capabilities of firms and future research avenues. *International Journal of Sustainable Development & Planning*, 18(10).
<https://doi.org/10.18280/ijstdp.180210>
- Malhotra, G., Dandotiya, G., Shaiwalini, S., Khan, A., & Homechaudhuri, S. (2024). Benchmarking for organisational competitiveness: A resource-based view perspective. *Benchmarking: An International Journal*.
<https://doi.org/10.1108/BIJ-10-2022-0487>
- Maluleka, S. M., Budree, A., & Van Belle, J. P. (2023, April). A systematic literature review on South African government to harness software as a service for enhanced e-government. In *2023 Ninth International Conference on eDemocracy & eGovernment (ICEDEG)* (pp. 1–6). IEEE.
<https://doi.org/10.1109/ICEDEG57319.2023.10146241>

- Maynard-Moody, S. W., & Musheno, M. C. (2022). *Cops, teachers, counselors: Stories from the front lines of public service*. University of Michigan Press. <https://doi.org/10.3998/mpub.20000127>
- Miles, T. (2011, November). Applying shared services to public sector property and facilities asset management. In *IET and IAM Asset Management Conference 2011* (pp. 1–5). IET. <https://doi.org/10.1049/cp.2011.1307>
- Modrzyński, P., Karaszewski, R. and Reuben, A., 2018. Process management in local government shared services centres—from an inventory of shared service processes to SLA designing. *Acta Scientiarum Polonorum. Oeconomia*, 17(3), pp.63-73.
- Muringa, T., & Shava, E. (2024). Examining the efficacy of core competencies of municipal leaders in transforming local government in South Africa. *International Journal of Public Leadership*, 20(3/4), 330–346. <https://doi.org/10.1108/IJPL-12-2022-0060>.
- Nayak, B., Bhattacharyya, S. S., & Krishnamoorthy, B. (2023). Integrating the dialectic perspectives of resource-based view and industrial organisation theory for competitive advantage—a review and research agenda. *Journal of Business & Industrial Marketing*, 38(3), 656–679. <https://doi.org/10.1108/JBIM-03-2022-0134>
- Newbert, S. L. (2008). Value, rareness, competitive advantage, and performance: A conceptual-level empirical investigation of the resource-based view of the firm. *Strategic Management Journal*, 29(7), 745–768. <https://doi.org/10.1002/smj.686>
- Pulka, B. M., & Tijjani, T. S. (2023). Revisiting resource-based view of a firm: A conceptual framework. In *Sustainable Governance, Citizenship and National Development* (p. 707). https://doi.org/10.1007/978-3-030-90320-7_49
- Ramazhamba, P. T., & Venter, H. S. (2022, September). A distributed model for sharing tendering project information in the South African local government. In *2022 International Conference on Cyberworlds (CW)* (pp. 243–250). IEEE. <https://doi.org/10.1109/CW55651.2022.00050>
- Raudla, R., & Tammel, K. (2015). Creating shared service centres for public sector accounting. *Accounting, Auditing & Accountability Journal*, 28(2), 158–179. <https://doi.org/10.1108/AAAJ-10-2013-1507>
- Richter, P. C., & Brühl, R. (2017). Shared service center research: A review of the past, present, and future. *European Management Journal*, 35(1), 26–38. <https://doi.org/10.1016/j.emj.2016.11.005>



- Richter, P. C., & Brühl, R. (2021). Shared service implementation in multidivisional organisations: A meta-synthesis study. *Journal of General Management*, 46(2), 73–90. <https://doi.org/10.1177/0306307020968428>.
- Sapry, H. R. M., & Ali, N. H. M. (2020). A shared service centre (SSC) for consolidation and outsourcing of SMEs internal business processes in Malaysia. *Unpublished paper*.
- Shahar, S. M., Satar, N. S. M., & Bakar, K. A. A. (2019). Exploring service quality dimensions of IT shared services in Malaysian public sector. *International Journal of Advanced Trends in Computer Science and Engineering (IJATCSE)*, 8(1.4), 97–104. <https://doi.org/10.30534/ijatcse/2019/1281.42019>
- Szymaniec-Mlicka, K. (2014). Resource-based view in strategic management of public organisations—A review of the literature. *Management*, 18(2), 19–30. <https://doi.org/10.2478/manment-2014-0020>
- Tayob, W., Marchbank, M. S., & Smith, R. J. (2022). *Post-implementation challenges for an IT Shared Services Centre* (Doctoral dissertation, University of Johannesburg).
- Thusi, X., Mahlatse, R., & Matyana, M. (2023). Innovation as a tool to improve public service delivery: South African government perspective. *Interdisciplinary Journal on Law, Social Sciences and Humanities*, 4(2), 175–189.
- Ulbrich, F. (2006). Improving shared service implementation: adopting lessons from the BPR movement. *Business Process Management Journal*, 12(2), 191–205.
- Ulbrich, F. (2010). Adopting shared services in a public-sector organisation. *Transforming Government: People, Process and Policy*, 4(3), 249–265. <https://doi.org/10.1108/17506161011065202>
- Zhao, X. (2020, March). Research on the construction of financial shared service center. In *5th International Conference on Financial Innovation and Economic Development (ICFIED 2020)* (pp. 54–58). Atlantis Press. <https://doi.org/10.2991/aebmr.k.200306.010>
- Zondi, W. B., Nzimakwe, I., & Mbili, M. (2017). Evaluation of service delivery within local municipalities of South Africa. *International Journal of Economic Perspectives*, 11(2).