



IDA QA Framework Contract n° 503336

Benchmarking

Final Report on
Analysing the drivers and
promoting the best practices of
electronic services in the public
sector

TietoEnator 

Version 3.0

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1 EXECUTIVE SUMMARY

1.1 Background

In our previous Benchmarking report *Benchmarking of electronic service delivery in the public sector*, October 2001, we concluded that benchmarking within the EU public sector could play an important role into the identification and promotion of best practice. We identified certain services indicating best practice potentials and it was decided to continue the work by analysing the drivers and promoting the best practices identified under that action, with a view to establishing a quality benchmarking for interactive public services with cross-border aspects.

1.2 e-Services analysed

The following services have been included in the driver analysis:

Services for companies (October 2001)		Stages of development (As from BM I)				
Services	Member state	1	2	3	4	Rank points
B1 Registration of a new company	Denmark			x		76
B2 Corporation tax-declaration and notification	France			x		77.5
	Italy			x		76
B3 VAT-declaration and notification	France			x		77.5
C2 Employment services	Sweden			x		81,5

Services for citizens (October 2001)		Stages of development (As from BM 1)				
Services	Member state	1	2	3	4	Rank points
C5 Income taxes	Italy			x		76

1.2.1 e-Service selection

The selection of services has been done after interviews and in close co-operation with members of the Project Management Board, including members from DG Enterprise, DG Information Society and Eurostat. The basis for selection has mainly been:

- Only services included in the first IDA Benchmarking (BM I) results have been included with one exception; the Electronic ID card (Finland).
- Only services within Member States (MSs) have been considered.
- Only services that have been judged to have Best Practice drivers with a general interest.

As a result, we have covered three of the four “service clusters” defined in the report; Web-based Survey on electronic Public Services (Cap Gemini Ernst & Young - November 2001).

Income-generating services	Financial flows from citizens and businesses to Government (mainly taxes and social contributions)
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Services B2; B3; C5

Returns	Public services given to citizens and businesses in return for taxes and contributions
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Service C2

Registration	Recording object- or person-related data in official registers due to administrative obligations
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Service B1

Permits & licenses	Documents delivered by governmental bodies, which allow you to drive, to travel, to build a house, to run a business etc
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1.2.2 General approach

The basis for the gathering of information has been TietoEnator Trigon's Driver Model for eGovernment (see Appendix A). The main headings in the model could be described as follows:

Online services Best Practice drivers

Member State / Macro level	Macro drivers
Ministry / Agency level	Change drivers
Operational service level	<ul style="list-style-type: none">• Demand drivers• Capability drivers (Including specific change drivers)• Learning from supply performance

The Driver Model was presented to the Project Management Board prior to our detailed analysis of selected services and was included as an appendix in the Project Management and Quality Plan (PMQP) of this activity.

The actual work procedures in identifying relevant drivers have been on-site interviews with key persons and experts within the Member State administrations and TAC-members, including additional fax-, mail- and telephone follow up activities. We have also performed a limited scanning of the services in order to update our knowledge from our prior study.

Our conclusions are thus based upon comments from performed interviews and have normally not been further investigated or verified.

1.3 Conclusions, findings, indications and further actions

The results from this survey concerning drivers and enablers show that there are some general similarities, regardless of which Member State is involved and the type of service.

- A **strong leadership** at Member State level, with focus on managing changes in many aspects as organisation, user behaviour and new communication solutions. This is true although the Member State political management and the governmental service framework differ throughout Member States.
- A **clear “win – win” relationship** between the administration and the customers, both citizens and enterprises.

With some simplifications one can summarise the major potential “win” aspect from the user side as:

- | | |
|--|--|
| General issues
(citizen and enterprise) | <ul style="list-style-type: none">➤ Simplifications➤ Rapid case handling➤ 24/7 availability➤ Transparency |
| Citizen specific issues | <ul style="list-style-type: none">➤ Generic solutions covering different services |
| Enterprise specific issues | <ul style="list-style-type: none">➤ Simplified administrative work➤ Profitability |

And the major potential “win” for the agency / administration side as:

- More efficient gathering of data
- More efficient user communication
- Automation of case handling
- More efficient allocation of case handling resources to qualified services

Where the benefits from the agency/administration point of view meets the customer needs and expectations – then we have a “win-win” situation.

In our study, we have identified clear “win-win” situations for all services analysed. These “win-win” situations have been accomplished through clear strategies and by early basic analyses, focusing upon benefits both on the supply and the demand side. We believe that the characteristics above are quite generic and valid for most Best Practice on-line services within the public sector.

A strong governmental focus and “win – win” situations appear to be fundamental drivers in order to reach the higher stages (stage 3 and 4) of e-Services.

Two important conclusions may be drawn from this:

- Member States and their administrations may be able to use analysis, basic studies and specific solutions in other member states administrations, considered as good examples, in their own development of services in order to, for example:
 - Increase speed in implementation
 - Learn from other's experiences of success drivers
- Benchmarking initiatives, as this project, may identify areas where administrations can gain efficiencies from each other and enforce further pan-European co-operation initiatives.

Besides the above mentioned more generic conclusions, we have identified a number of drivers, which we have found behind more than one of the services analysed. Below they are presented in short bullets. The more developed presentations are found in Section 2 and 3.

1.3.1 Conclusions regarding Macro/Member State level

- Vision and clear strategies on highest level
- The political commitment
- A high internet usage
- Developed technological infrastructure/networks
- A general high IT-knowledge
- Enabling legislation

1.3.2 Conclusions regarding Administration/agency level

- A "win-win" situation
- A strong and committed management
- Collaboration between stakeholders
- Adequate funding
- Actual re-organization

1.3.3 Conclusions regarding Operational level - Demand and capabilities

- A "win-win" situation
- Actual standardization
- Secure solutions
- In-house e-Knowledge
- Developed user communication

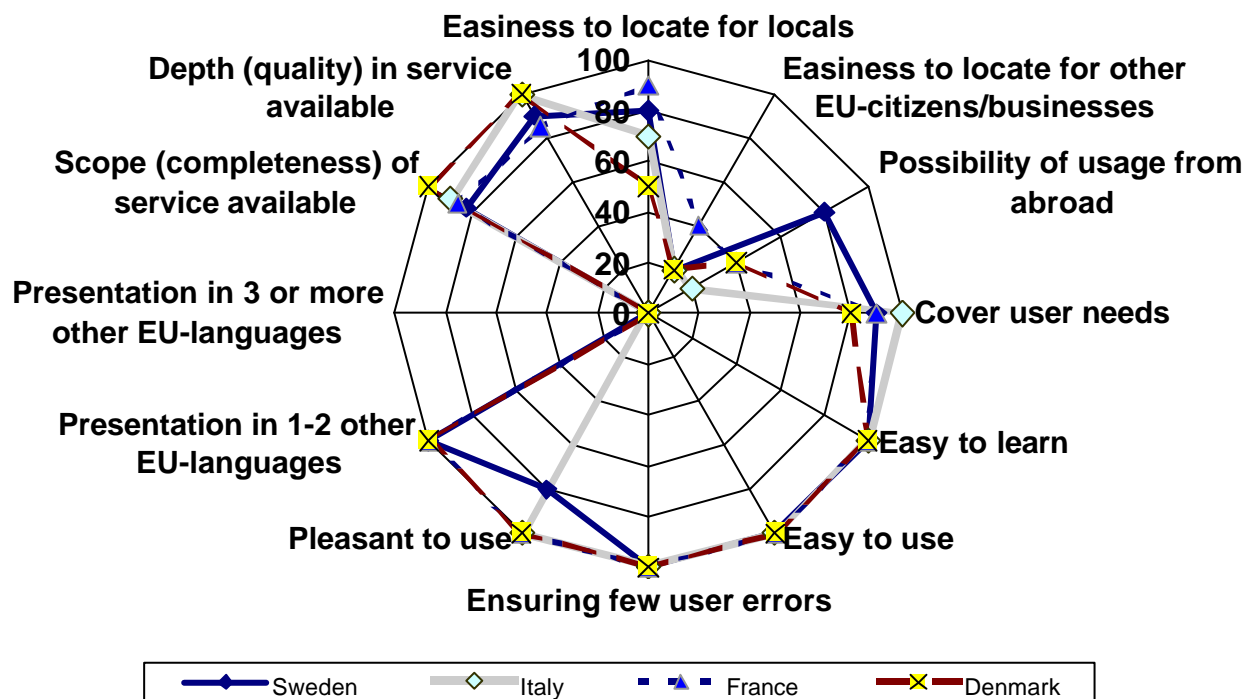
1.3.4 Special enabler

As most of the service providers aim for stage 4, we have also evaluated one enabler almost mandatory for reaching a secure transaction service at stage 4. It is an electronic ID card with certificates that provides authentication and digital signature, which assure secure transactions (*see also Chapter 3.5 Finland, page 68*).

1.3 Best Practice case studies

Driver Results

Below we present the results from each Best Practice case-study regarding drivers identified according to our driver model outlined in Section 2. We also indicate here the relation between our previous survey *Benchmarking of electronic service delivery in the public sector* and the results from this driver analysis.



The diagram shows the results from the first study, identifying Best Practice services and their scores according to the Best Practice model. The score 100 indicates that the parameter has an optimum value. The score 0 indicates that the parameter is not present at all.

2 GENERAL DRIVERS OF BEST PRACTICE

2.1 Introduction to Driver analysis

The basis for the gathering of information has been TietoEnator Trigon's Driver Model for e-Government. As this concerns a qualitative model and a qualitative evaluation of drivers behind Best Practices, our analysis has not focussed on measuring absolute values of each driver.

A driver like funding of an e-Service could be expressed in absolute values and compared to other funding, but should then be evaluated together with the specific needs like speed of e-Government development, the depth and width of the e-Service, the digital infrastructure development, etc. Our conclusion is that a specific value of a driver must be well applied to the circumstances in order to be compared to other values and make sense. Our survey results will not indicate that a certain amount/level of a driver is necessary or enough to perform a successful e-Service. We have rather tried to find the strong and dominant driver(s) of each Best Practice with a qualitative approach. Nevertheless, there may to some extent be possibilities to rank drivers relatively between Best Practices.

In our survey results we do not make reference to a driver when not present for a Best Practice service.

In our driver model for identifying and analysing drivers of a Best Practice service, we distinguish three different levels:

- **Member State/Political level – Macro drivers**
- **Administrative/Agency level – Change drivers**
- **On-line/Operational level – Demand/Capability/Supply drivers**

Below, we further define the drivers at each of these levels.

1. Member State/Political level - Macro drivers

The macro drivers are to a certain extent connected to and affecting the development of drivers at an administration and on-line service level. These drivers will to some extent be found in the objectives of e-Europe Action Plan.

1.1. Political drivers

- 1.1.1. If a Member State has prioritized e-Government issues within an e-policy and a plan of e-Government development.
- 1.1.2. Whether a top-down leadership or a collaborative approaches exists for e-Government development.
- 1.1.3. If one will find "success" in the "new economy" regarding e-Business solutions and efficient learning from private sector.
- 1.1.4. Geographical issues - Indication of importance that Best Practice eService location is independent of geographical infrastructure.

- 1.1.5 Indications of substantial investments in people skills and knowledge enhancement regarding e-Competence.
- 1.1.6 Specific labour rules and policies influence, particularly in public sector, on how new tasks and skills can be introduced.
- 1.1.7 Championing at Member State level, as Prime Ministers, Presidents etc. campaign with a political focus on e-Government development.
- 1.1.8 Substantial involvement in the active development of e-Europe.

1.2 Economical drivers

- 1.2.2 Clear restrictions in Member State budgets indicating that financial investments for development are limited – forcing Governments to “do more with less”.
- 1.2.3 Clear central funding initiatives that facilitate a rapid process of development of one or several agencies and administrations.
- 1.2.4 A clear indication that an overall dependency on IT using the Internet for business purposes.
- 1.2.5 Substantial stimulation initiatives for increased usage of the Internet.
- 1.2.6 A clear strategy on investments in order to increase access to the Internet.

1.2. Social drivers

- 1.2.1. Main proportion of the population with access to the Internet.
- 1.2.2. A clear indication that a substantial part of the population has adopted and is customised in using digital technology in daily life e.g. self-services from public e-Government services.
- 1.2.3. A clear focus on maintaining several delivery channels for a minimised “digital divide”, bearing in mind the different prerequisites of social and cultural diversity in many societies.

1.3. Technology drivers

- 1.3.1. A substantial technological homogeneity between agencies which facilitate the sharing of information between agencies.
- 1.3.2. A substantial independence of administrations in order to make the most of the resources available, not being dependant of other administrations.
- 1.3.3. Clear strategies for introduction and implementation of high-speed facilities that meet anticipated demands for high future bandwidth electronic services.

2. Administration/Agency level - Change drivers

At the administration/agency level we try to identify how prepared the administrations and agencies are to face the strategic change needed for providing digital services including functioning economy and governance with a 24/7 approach.

2.1. Strategic leadership

- 2.1.1. A substantial technological homogeneity between agencies which facilitate the sharing of information between agencies.
- 2.1.2. A considerable degree of top-level commitment and active support.
- 2.1.3. High effectiveness of leadership, as regards e-Governance.
- 2.1.4. Good ability in handling obstacles as regards the development of e-Government in an efficient way.
- 2.1.5. A well-prepared and willing top leadership is to handle the considerable uncertainties in implementing on-line services, while the political and regulatory framework tries to catch up with technology developments and possibilities.
- 2.1.6. Successful balance between top-down leadership and collaborative approaches, both within the agency and towards other agencies.

2.2. Strategic focus

- 2.2.1. Successful balance between an “outward focus and an inward focus”, for example: To what extent the strategies are driven from a citizen demand focus or from a bureaucracy perspective.
- 2.2.2. High strategic drive on top political level or ministerial / department level.
- 2.2.3. Considerable speed issues as regards;
 - The transformation of services
 - Timing of cross departmental integration
 - Integration of a multiple-channel strategy
- 2.2.4. Clear view of potential total cost savings.
- 2.2.5. High level of activity and coordination of actual re-evaluation and re-defining of existing legal frameworks in order to support the e-Government development and in building public confidence in on-line services.

2.3. Organisation

- 2.3.1. A high degree of **cooperation and coordination** between governmental bodies, for on-line services development and operations, where this is vital for success:
 - Within the agency
 - Inter-agency initiatives
 - Multi-jurisdictional initiatives
 - With external partners outside the public sector
- 2.3.2. High efficiency in the whole of the agency organisation from an e-Government perspective, in **integrating on-line e-Services**, as well as in enabling an efficient back- and front office

2.4. Funding

- 2.4.1. High efficiency in the agency's funding strategy ensuring for example:
- Actual realization of new services/initiatives
 - Efficient resource allocation between departments as well as services
 - A climate supporting experimentation with new funding/sourcing models;
 - Demand driven funding
 - Tax reductions for citizens investing in IT
 - Joint financing with private sector
 - Broadband communication networks
 - Outsourced operation with usage incentives

2.5. Strategic process

- 2.5.1. High efficiency in the strategy processes - “translating strategy into action”
Identifying and handling for example:
- Strategic focus areas including e-Government issues
 - Strategic goal setting
 - Identification of critical factors for success
 - Choices of operational measures and targets
 - Strategic activities

2.6. Monitoring

- 2.6.1. High efficiency in measuring progress towards targets in for example:
- Operational efficiency
 - Political returns
 - Constituent service levels
 - Cost/benefit
- 2.6.2 High efficiency in the learning from examples:
- Pilots
 - Own successes and failures
 - Benchmarking / Joint learning with others

3. On-line service/Operational level - Demand-Capability-Supply drivers

3.1. Demand drivers

A key question to be answered as regards the drivers of demand is:
- What services do users actually want online, and how do they want them to be delivered?

- 3.1.1. High **user influence** on the development of the specific on-line service as regards:
- How to *access* the services - accessibility
 - How to *use* the services - usability

- The *content* in the services - supply

3.1.2. Clear identification of **user needs** including reliability in the information.

Evidence of search for solid knowledge will be:

- Targeted research and surveys
- The use of people panels/focus groups
- Facility to post feedback through a web-based form
- Online discussion forums

3.1.3. **Promotion and dissemination**

High efficiency in marketing new Government online services to ensure optimized take-up by users, to ensure critical mass for the service and therefore to ensure success.

3.2. **Capability drivers**

3.2.1. **Technical infrastructure**

A key question to be answered is:

- What is the actual ability to deliver the technology required to implement the specific online service – today and tomorrow?

3.2.1.1 High flexibility in adoption of evolving technologies.

3.2.1.2 High reliability concerning:

- Availability
- Security – from a technical infrastructure point of view in providing assurance of privacy and confidentiality
- PKI solutions
- Smart cards solutions
- Readiness
- Web infrastructure, applications development
- Ability to accommodate future growth in e-traffic
- Speed
- Adaptable to various data formats

3.2.1.3 High progress performance in the technical infrastructure regarding:

- Macro level (example ministry level)
- Specific service level

3.2.2. **Standards**

A key question to be answered is: Which collaboration is needed and how should it be handled - strategically and operationally - from the specific online service perspective? (The top-level approach – from the agency perspective, under the heading “Change drivers”)

3.2.2.1 A clear visible existence of policies, guidelines and standards for achieving interoperability across all agency departments and the wider public sector / other agencies as regards the management of information.

Examples:

- Information presented on the website
- Quality and applications for metadata
- Electronic publishing
- Electronic record keeping and archiving
- Accessibility
- Privacy
- Security

3.2.2.2 A high level of commonality in IT-infrastructures and architecture standards. This is one key to enable the development to be performed in a coherent and integrated way across agencies. Examples:

- Use of standard interfaces wherever possible
- Existence of data- and data sharing standards
- A comprehensive policy for secure communications and electronic information exchange

3.2.2.3 Joint infrastructure for information security and information exchange

3.2.2.4 A clear and visible existence of centralized data registers, and compatible data standards, example:

- National identity schemes
- Key public data registers
- Unique customer identifiers, which can help in linking up disparate databases

3.2.3. Security

3.2.3.1 Authentication matters

Existence of an authentication framework policy and guidelines in order to establish a common approach to authentication, for example:

- Authentication gateways / Public Key Infrastructures
- Digital certificates
- Legislative matters enabling efficient authentication
- Current situation
- Development

3.2.3.2 Privacy matters

Data sharing is a prerequisite in order to reach the highest levels of online services. Privacy must be satisfied by legislative matters.

3.2.4. Resources

Training and skills are of high importance for the successful implementation of e-Government.

A substantial availability of skilled and affordable resources by:

- Supply of skilled people at “the market”
- Competition situation
- Possibilities to attract and retain skills by career advancement, rewarding and competence development

3.2.5. Organisational capability- Back-office

- A clear and visible culture and management structure exists, prepared to move at “web speed” with an entrepreneurial spirit and ability in “thinking outside the box”.
- High level of work-flow capabilities with developed processes in order to exploit new opportunities, capabilities and expectations.
- Legacy systems that are flexible and ready.

3.2.6. Organisational capability- Front-office

- An efficient coordination between the online service development and the development of portals, used to access the service through an agency portal or a central government mega portal.

High efficiency in customer support / Help-desk regarding:

- Response times
- Restore times
- Actual user satisfaction
- High efficiency in the coordination with other information- and service channels as online services need to be integrated into the organisation as a delivery channel like any other.

3.3. Supply performance

Learning from supply performance and use of results as a continuous improvement loop is essential in a mature user-supplier situation.

3.3.1. Supply performance – stage 3

The following developed issues should be present in a supply performance driver situation:

- Individualized services
- Privacy issues
- Shared infrastructures
- 24x7 infrastructure
- Integration of services
- BPR
- Staffing and skills
- New applications/data structures/standards
- Critical mass
- Cost–benefit analysis

3.3.2. Supply performance – stage 4

The following developed issues should be present in a supply performance driver situation:

- Individualized services
- Privacy issues
- Shared infrastructures
- 24x7 infrastructure
- Integration of services
- BPR
- Staffing and skills
- New applications/data structures/standards
- Critical mass
- Cost - benefit
- Developed transactions possibilities
- Developed payment possibilities
- Developed authentication

2.2 Work procedure

The actual work procedures in identifying relevant drivers have been on-site interviews with key persons and experts within the Member State administrations and TAC-members, including additional fax-, mail- and telephone follow up activities. We have also performed a limited scanning of the services in order to update our knowledge from our prior study.

Our conclusions are thus based upon comments from the interviews performed and have normally not been further investigated or verified.

In this report, we have only included relevant comments to actual drivers of importance, presented by the interviewees, in bringing the services to a Best Practice status.

In Section 3, a more detailed analysis of each service result can be found.

2.3 Further actions

In our opinion, the results of this study could be used for the development of cross-border initiatives at the pan-European level regarding online services in the public sector. The administrations as well as citizens and enterprises would gain benefits if online services with cross-border aspects could be further developed in depth and width. Establishment of qualitative benchmarks for interactive public services at a pan-European level would be a powerful tool in the development of e-Europe.

In connection to benchmarking, structured networks could be further established, preferably with enterprises as partners. These networks could focus upon knowledge transfer and change of experiences in the area of e-Government development with focus on life events (e.g. movements, studying) and outlined business areas (establishment of enterprises, taxation, etc.). It would support a streamlining of pan-European e-Services that could facilitate a more active free movement of citizens between Member States, as well as making it easier for businesses to expand to other Member States.

3 DRIVER RESULTS

3.1 Company registration, Denmark

3.3.1 Benchmarking results from the previous survey “Benchmarking of electronic service delivery in the public sector”

In our first Benchmarking (BM1) analysis, the Danish EOGS received a score of 76 out of a possible 100.

The scores in the BM1 analysis indicate:

- | | |
|---------------------------|---|
| Rather high accessibility | Total score: 8 – 40% fulfillment (max 20) <ul style="list-style-type: none">▪ Easy to locate for locals: 5 (max 15)▪ High possibility of usage from abroad: 3 (max 5) |
| Rather high usability | Total score: 18– 60% fulfillment (max 30) <ul style="list-style-type: none">▪ High coverage of user needs: 8 (max 10)▪ “Subjective” usability characteristics: 10 (max 10)▪ Language presentation: 0 (max 10) |
| High service supply | Total score: 50 – 100% fulfillment (max 50) <ul style="list-style-type: none">▪ Completeness of services available: 30 (max 30)▪ Depth in services available: 20 (max 20) |

Service	Country		Address
B1 Registration of a new company <i>Service level 3</i>	Denmark		www.eogs.dk
Criteria	Max Points	Judge-ment	Our comments/motivation
ACCESSIBILITY	30	8	
Easiness to locate for locals	10	5	Through the portal it is possible to find the website with some difficulties in locate the actual service
Easiness to locate for other EU-citizens/businesses	5	1	It seems to be quite difficult for foreigners who do not know the administrations in Denmark
Possibility of usage from abroad	5	2	Once found it could to a certain extent be used from abroad
USABILITY	30	18	
Cover real user needs	10	8	It seems to cover the necessary needs in order to register
Easy to learn	2.5	2.5	It is a simple dialogue to follow and it is easy to learn how to use it
Easy to use	2.5	2.5	It is only to follow the clear instruction given
Ensuring few user errors	2.5	2.5	It seems to include some validating procedures that will eliminate the risk of simple errors
Pleasant to use	2.5	2.5	The presentation is pleasant and nice to use
Presentation in 1-2 other EU-languages	5	0	No
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	50	
Scope (completeness) of service available	30	30	All functions needed for registration seems to be present in the site
Depth (quality) in service available	20	20	All necessary information and service seems to be present in the site
Total points maximum	100	76	

Denmark Registration of a new company

www.eogs.dk

Accessibility

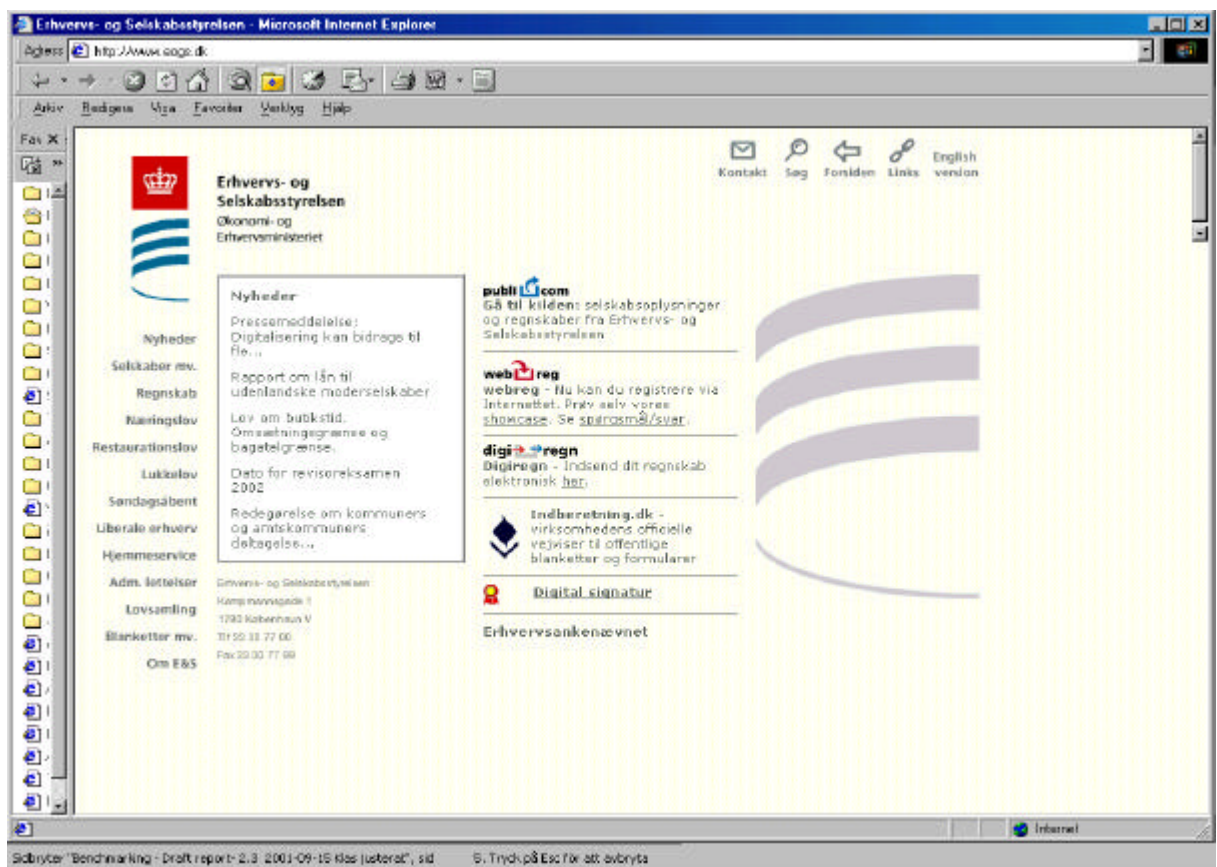
It is fairly easy to find this service in Denmark when one is well acquainted with the public administration. Perhaps it is often the case for entrepreneurs but it is difficult to find this service from the www.danmark.dk portal.

Usability

It is a very practical service for the enterprises to do the registrations online. No waiting times for forms exist.

Supply

This registration service seems very complete. This Danish authority takes in all mandatory registrations online.



Web-site of EOGS, Denmark

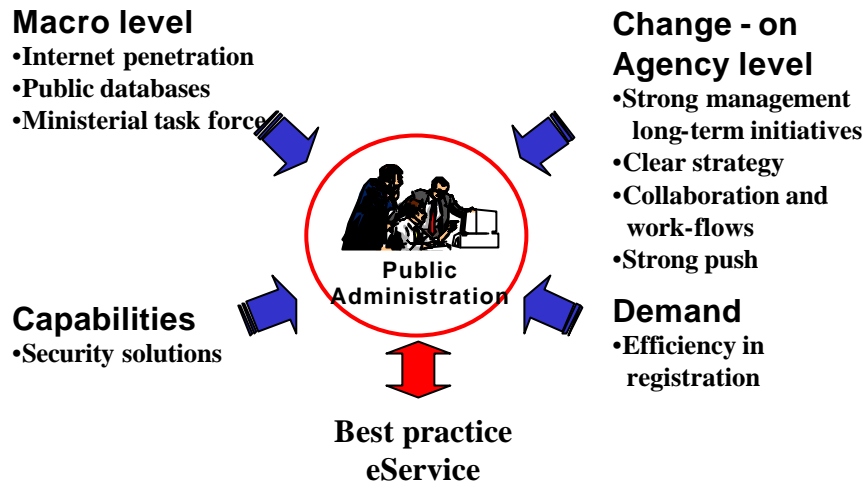
3.1.2 General description of the on-line service

Examples of services that are available on-line using the EOGS web-site:

- Registration of a new company
- Change information regarding the own company
- Rules and regulations regarding companies
- Financial information regarding companies
- Closing books online
- Annual results of companies
- Home service information and application
- Suggestion of administrative improvements in companies
- Service to companies (accountants, auditors etc)
- Schemes

Generally, the services provided have today reached stage 4.

Best practice driver summary "Company registration Denmark"



Summary of findings EOGS, Denmark

- A strategic leadership with high commitment and active efficient support in a long-term development is a main driver of the EOGS company registration service.
- For every single company registration in Denmark have to use this web-site has to be used.
- Instructions are pedagogical and easy to follow with rapid response when navigating on the web-site.
- The collaboration between administrations and ministerial task force form the base for development of e-Services.
- The developed digital signature solution is a necessary security prerequisite.
- The e-Service Company registration is a full stage 4 service.

3.1.3 General comments – from a Member State perspective

In 1991, the Danish Government launched a strategic IT policy with the primary objective in putting Denmark in an absolute frontline position as regards IT in Europe.

Five main objectives are established on state level:

- Life-long learning for everyone
- Denmark as an e-commerce nation
- Efficient and better service in Danish e-Governance
- Danish efforts on Internet
- IT-lighthouses in Denmark i.e. leading IT-areas in Denmark (compare Silicon Valley in the USA)

3.1.4 General comments – from an agency perspective

The vision of EOGS/DCCA is : *To be the natural business partner and the source to improved business conditions*

The Danish Commerce and Companies Agency (DCCA) is an agency under [The Danish Ministry of Trade and Industry](#). The Agency is responsible for the administration of the law on companies, accounts, and certain parts of business law.

The regulation of various kinds of business, such as limited companies and commercial foundations and undertakings carrying on business for profit, should be viewed as an official effort to provide transparency, while safeguarding the interests of participants and of the community at large. Further, The Agency supervises the presence of the registered share capital in private limited companies. The Agency is also the supervisory authority for commercial foundations.

The Agency also administers certain parts of business law (related to certain professions - accountants, real estate agents, authorised translators, interpreters - and restaurants and hotels) as well as the HomeService Scheme and the department for relief of administrative burdens of businesses.

DCCA keeps registers accessible to the public. Via the web site www.publi-com.dk the business community and other interested parties may gain access, for a fee, to updated information on more than 100,000 companies as well as retrieve copies of their annual accounts.

The Agency is the secretariat of a number of commissions and boards:

- *The Auditing Commission*, holding examinations for candidates for chartered accountants.
- *The Board of the Real Estate Profession*, approving whether the practical training as a real estate agent is considered adequate.
- *The Ministry of Trade and Industry's Business Complaints Board*, considering complaints about decisions made by the Danish Commerce and Companies Agency and the Danish Financial Supervisory Authority.
- *The Board of Translators and Interpreters*, advising the Danish Commerce and Companies Agency on the administration of the act on translators and interpreters.

- *The Competition Appeals Tribunal*, considering complaints about decisions made by the Competition Council.
- *The National Board of Alcoholic Licensing*, issuing and renewing licenses to sell spirits to enterprises operated in property belonging to the state, the municipalities, or in trains, aeroplanes and ships.
- *The Accounting Practices Board*, considering complaints about accountants.
- *The Appeal Board for Public Procurement*, considering complaints about procurement procedures in order to secure compliance with Community procurement rules and national rules, which implement Community rules.

International work

The Danish Commerce and Companies Agency handles the administration of international rules of company law, participating in efforts to harmonise EU rules. The Agency also participates in the drafting of any EU rules on the exercise of professions in corporate form, and on European commercial associations. The Danish Commerce and Companies Agency participates in the EU sponsored SLIM (Simpler Legislation on the Internal Market) project. The Danish Commerce and Companies Agency is also involved in various international EDIFACT efforts in relation to annual accounts.

Regarding provision of service in other languages one can find information in English about:

The Danish Commerce and Companies Agency (DCCA);

- Secretarial duties
- International work
- Contact the DCCA
- Translated legislation

In this study we have focussed on registration of a new company. The service registration is one among several e-services (e.g. closing books online, financial information regarding companies) provided by DCCA.

Registration of a new company has to be performed by using the Internet, i.e. it is mandatory to use the Internet. This may be unique for any public service in the European sector that the Internet is the only way to perform a registration and receive a specific service from an agency.

Strong long-term management initiatives have facilitated the development of the on-line-services. The aim is to enable a continuously ongoing development of IT-solutions in order to increase the service to enterprises as well as minimizing the bureaucracy and increase efficiency.

The aim is to be the leading edge without taking to high investment risks in new technologies.

The collaboration between management, staff and the technicians in developing new service channels has been a clear strategic decision. A considerable transfer of knowledge has taken place between the technicians, the managements as well as the IT solution supplier resulting in a fruitful e-Service development. There is an experimental climate, which allows development and testing of solutions without always having experienced a strong demand.

In order to establish efficient and simple routine on the Internet, decisions have been taken that the only one channel to register a company is on the Internet. It is not possible to perform an ordinary “paper signing” registration.

The company registration e-service can be tested on www.eogs.dk/webreg2/showcase.

High customer focus with several channels to communicate with the customer (companies and solicitor's offices) has been a clear strategy. Internet service will release internal resources to be used where specific customer needs occur.

The authentication solution developed for enterprises is necessary in order to register a company. Digital signatures facilitate the company registration as this has been approved and legalised in the EU.

The service must also be secure in validating the information available on the web-site, as all company-registered information is public. To facilitate reliable and verified company information are severe to the Danish Stock market.

3.1.5 Driver analysis

The driver analysis is in general qualitative, however one may perform a quantitative evaluation of each identified driver in a subjective manner as **High** and **Medium**. We have also identified valuable information during our evaluation of Best Practice services that we regarded not as drivers, but as **Complementary** in order to form a broader picture of the situation.

Drivers that not are judged to be high, medium or complementary are not included in the presentation below.

The main driving forces behind e-Services in the Danish EOGS Company registration service have been identified during interviews as follows:

3.1.5.1 Macro level

Political drivers

High A Task Force of ministerial officers facilitating e-Government

Representatives from several Ministries and from regional and local Councils have established a task force in order to facilitate a common approach to implement e-Government in all public services. The main objective is to co-operate in common actions in order to facilitate e-Government solutions and modernize public administration with the use of IT.

High Strong, well established public databases and information sources upon which new electronic services are being built. A central portal is used www.denmark.dk

Well-established national identity scheme. Changes are automatically notified to all relevant agencies.

Medium Common IT policy on member state level

In 1991, the Danish government launched a strategic IT policy with the primary objective in putting Denmark in an absolute frontline position as regards IT in Europe. This was strengthened 10 years later when the Prime Minister in his new year's speech of 2001, launched the vision that Denmark should be no 1 regarding IT in Europe.

Economical drivers

Medium Substantial stimulation initiatives for increased usage of the Internet

A main general driver in increase the use of Internet was the decision of supporting employees to be able to have a home-PC with by reduction of tax for the employer. The main objective was to facilitate usage of Internet regardless personal economical situation.

Complementary driver information

Restrictions in budgets forcing agencies to increase the internal efficiency

From a general situation of increased cost-effectiveness during the last decade, administrations today also have to focus to some extent on their ability to generate value, sometimes realised in an income to the organisation. The effect is that public organisation are more focusing on a business-like behaviour, thinking in terms of e.g. profitability.

Social drivers

High High Internet usage

A high Internet penetration (54% of population November 2001) and the majority of central Government agencies in Denmark, as well as regional- and local- administrations, has access to Internet presence with a web site and e-mail address.

Medium IT post-graduate education

A post-graduate education after the academic degree has been fruitful to young employees that will develop their skills further during their employment.

Technology drivers

Medium **Clear strategies for introduction and implementation of high-speed facilities that meets anticipated demands for high future bandwidth electronic services**

3.1.5.2 Administration/Agency level

Strategic leadership

High **The degree of commitment from top-level management has been high**

Strong long-term management initiatives have facilitated the development of the online-services. The aim is to enable a continuously ongoing development of IT-solutions in order to increase the service to enterprises as well as minimizing the bureaucracy and increase efficiency.

High **Developed workflow of company registration**

In order to facilitate a smooth workflow and to use available resources in an efficient way, the full workflow of a company registration including financial transaction is well developed.

The rate of registration including changes is today approximately 3000 enterprises per month. The actual company registration service is on stage 4 at the 4-stage model. It is thus developed to the highest stage as digital signature is used. The registration takes less than 20 minutes, which radically have optimised this process.

Strategic focus

High **Collaboration**

The collaboration between management, the administrative personnel and the technicians together developing the new e-Service was based on a clear strategic decision. A considerable transfer of knowledge is performed between the system developer and the customer service administrator resulting in a fruitful development. This also includes contractors.

Medium **“Trial and error is OK” which means that this facilitate a more strong development**

In an environment where continuous development is supported by the management it is acceptable to take risks in order to develop. Not all IT-projects in the EOGS have been successful, however, the learning process is strong and attracts new personnel.

Medium **Combined skills**

In the EOGS one recognizes that the best development takes place when a project group is combined with personnel that has both IT and business competence.

3.1.5.3 On-line service/Operational level - Demand-Capability-Supply drivers

High Digital signatures is a necessary security prerequisite

In order to perform a high confidentiality of company information, as this service is used by all of the industry and trade associations (e.g. brokers on the stock market), digital signatures and authentication are a must. The service must also be secure in validating the information available on the web-site, as all company-registered information is public.

Medium Clear strategy – outward focus

As the company registration is only performed over the Internet, lots of efforts have been put into informing and collaborating with all parts of the business sector in order to convince them that this solution is fully secure and really efficient to users

Medium Customer involvement and confidence

In developing the electronic services and solutions, the DCCA has involved users to give feedback on the developed services, which has simultaneously been a learning process for both parties, provider and customer.

3.2 Tax declaration, France

3.2.1 Benchmarking results from the previous survey “*Benchmarking of electronic service delivery in the public sector*”

In our BM1 analyses, the French Tax services received the following scores:

VAT – declaration and notification A score of 77,5 of possible 100, the highest within EU.

Corporation tax – declaration and notification A score of 76,5 of possible 100, the highest within EU.

The scores in the BM1 analysis indicate the following:

VAT – declaration and notification

Moderate accessibility Total score: 13 – 65% fulfillment (max 20)
▪ Easy to locate for locals: 9 (max 10)

Rather high usability Total score: 21,5 – 72% fulfillment (max 30)
▪ High coverage of user needs: 9 (max 10)
▪ “Subjective” usability characteristics for locals: 10 (max 10)
▪ Language presentation: 2,5 (max 10)

High service supply Total score: 43 – 86% fulfillment (max 50)
▪ Completeness of services available: 26 (max 30)
▪ Depth in services available: 17 (max 20)

Corporation tax – declaration and notification

Moderate accessibility Total score: 12 – 60% fulfillment (max 20).
▪ Easy to locate for locals: 9 (max 10)

Rather high usability Total score: 21,5 – 72% fulfillment (max 30)
▪ High coverage of user needs: 9 (max 10)
▪ “Subjective” usability characteristics for locals: 10 (max 10)
▪ Language presentation: 2,5 (max 10)

High service supply Total score: 43 – 86% fulfillment (max 50)
▪ Completeness of services available: 26 (max 30)
▪ Depth in services available: 17 (max 20)

Service	Country		Address
B3 VAT Service level 3	France		www.finances.gouv.fr/minefi/entreprise/index.htm
Criteria	Max Points	Judgement	Our comments/motivation
ACCESSIBILITY	20	13	
Easiness to locate for locals	10	9	From the portal www.service-public.fr
Easiness to locate for other EU-citizens/businesses	5	2	From the Danish portal it is linked to the French tax-administration but otherwise through the French portal service-publics . Difficult to find for non-French speaking people
Possibility of usage from abroad	5	2	Possible to use abroad for own citizen
USABILITY	30	21.5	
Cover real user needs	10	9	It seems to cover most of the cases that occurs to an enterprise
Easy to learn	2.5	2.5	It is well explained
Easy to use	2.5	2.5	It seems easy to use and much of good instructions
Ensuring few user errors	2.5	2.5	As it is well described and presented it also includes validity functions
Pleasant to use	2.5	2.5	It seems pleasant, nice pictures and good pedagogical presentation
Presentation in 1-2 other EU-languages	5	2.5	Presentation in English
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	43	
Scope (completeness) of service available	30	26	It includes most of the possibilities that encounters the enterprise. Different options for transmitting information from Internet-formats to EDI-messages according to the size and frequency of information-transaction. It contains also the most usual functions for tax-cases
Depth (quality) in service available	20	17	In each function and case of tax-administration it has evaluated what has to be done
Total points maximum	100	77.5	

France

VAT Declaration

www.finances.gouv.fr/minefi/entreprise/index.htm

Accessibility

The service will easily be found in France either by going from the central portal www.service-public.fr or directly from the site of the French tax administration and Ministry of Finance.

Usability

The service is well developed to the needs of the user and it is on each page well explained of how to use.

Supply

Both scope and depth seems to be very well developed. It includes almost every possible situation as can be understood. It covers many different needs from different types of enterprises i.e. farmers, small enterprises, big enterprises etc. and it encounters many different situations that can arise.



Service	Country		Address
B2 Corporation taxdeclaration and notification <i>Service level 3</i>	France		www.finances.gouv.fr/minefi/entreprise/index.htm
Criteria	Max Points	Judge-ment	Our comments/motivation
ACCESSIBILITY	20	12	
Easiness to locate for locals	10	9	From the portal www.service-publics.fr
Easiness to locate for other EU-citizens/businesses	5	2	From the Danish portal it is linked to the French tax-administration but otherwise through the French portal service-publics. Difficult to find for non-French speaking people
Possibility of usage from abroad	5	1	Possible to use abroad for own citizen
USABILITY	30	21.5	
Cover real user needs	10	9	It seems to cover most of the cases that are relevant to a enterprise
Easy to learn	2.5	2.5	It is well explained
Easy to use	2.5	2.5	It seems easy to use and a lot of useful instructions
Ensuring few user errors	2.5	2.5	It is well described and presented and it also includes validity functions
Pleasant to use	2.5	2.5	It seems pleasant, useful graphics and good pedagogical presentation
Presentation in 1-2 other EU-languages	5	2.5	Presentation in English
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	43	
Scope (completeness) of service available	30	26	It includes most of the possibilities that encounters the enterprise. Different options for transmitting information from Internet-formats to EDI- messages according to the size and frequency of information-transaction. It contains also the most usual functions for tax-cases
Depth (quality) in service available	20	17	In each function and case of tax-administration it has taken into consideration almost all aspects
Total points maximum	100	76.5	

France

Corporate tax declaration and notification

www.finances.gouv.fr/minefi/entreprise/index.htm

Accessibility

The service will easily be found in France either by going from the central portal www.service-public.fr or directly from the site of the French tax administration and Ministry of Finance.

Usability

The service is well developed to the needs of the user and it is on each page well explained of how to use.

Supply

The service is very well developed. It includes all possible situation as can be understood. It covers many different needs from different types of enterprises i.e. farmers, small enterprises, big enterprises etc and it encounters many different situations that can arise.



3.2.2 General description of the online service

The following services are available online using the web-site:

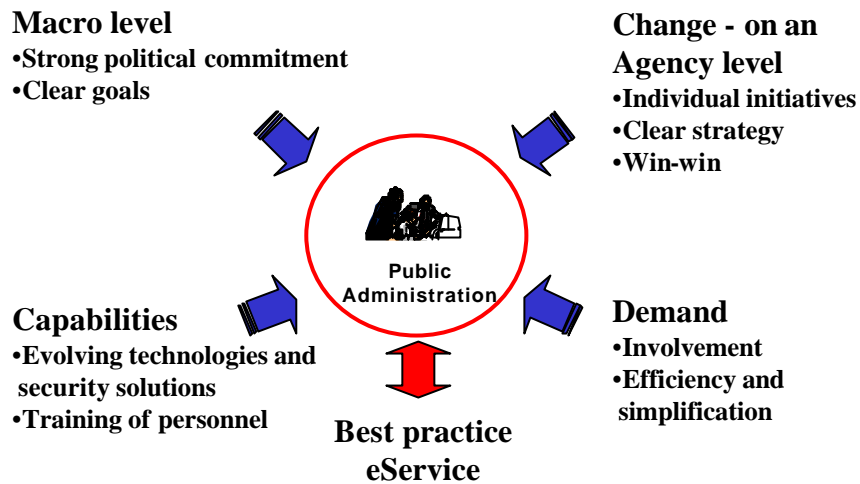
- Online value added tax declaration
- Registration
- Declaration
- Payment
- Information
- Advises

France has developed its e-Services very quickly the last year and has ambitious plans for the future. All public services in France may be found through the portal www.service-public.fr and the services behind are on different development stages. The most advanced e-Services are found in tax and fiscal administration and the portal. There is a special portal called the fiscal portal www.minefi.gouv.fr and this portal contains the following:

- Collection of essential information on taxes and regulations
- Calculation and simulation of taxes
- Electronic questions
- Payment of taxes on revenues, social contributions, property tax
- Tele transmit the income-declaration
- On line value add tax

In general, the services provided have reached stage 3 and are close to stage 4.

Best practice driver summary "VAT and corporation taxation, France"



Summary of findings Taxation services, France

- The political factor is a very strong driving force in France. There is a clear political ambition in creating an efficient public administration by the aid of ICT and e-Government.
- The ministry of Finance has a conscious strategy and an advanced plan for change and the development of e-Services. Considerable resources are invested in the Copernic project, which will change many of the current processes and procedures in the front- and back-office.
- The capability is built up within the ministry for reconstructing and converting the vertical systems architecture into a horizontal one. Building a trustworthy and confident security solution is very important
- There is a strong demand from citizens and enterprises in simplified and time-saving routines for tax-declaration
- To achieve efficient supply performance, volumes are important and the method in making some e-Services mandatory (TVA for large corporations) is judged to be an efficient way in achieving early scale-effects.

3.2.3 General comments from an agency perspective

The strategy of the Ministry includes a continued development of e-Services to enterprises, citizens and agents. The goal for the Minefi (Ministry of Finance) can be summarised under the following headings:

- More on-line moments over Internet in the services
- Improved information-, advise- and consultation-services over Internet e.g. the 1000 most frequent questions from the public
- Simplified fiscal services

During 2001 and 2002, the Ministry is in a very dynamic phase and the result of many actions may be seen during coming years. The VAT concerns today 3 million enterprises and these enterprises generate 16 million declarations.

It is to-day mandatory for enterprises over 7.5 million Euro to tele-declare the VAT

The volume in use of on-line VAT services will grow very rapid and the high volume will guarantee scale effects.

In other tax-cases the volume will also increase in pace with the implementation of simplifications in tax-routines for the citizens and the enterprises.

The number of tele-declarations was 16.719 in 2001 and had increased from 4514 in year 2000.

There are approximately 10.000 agents that can on-line transmit the forms to the tax-administration.

470.000 Forms were transmitted electronically directly over Internet concerning income tax in 2001.

3.2.4 Driver analysis

The driver analysis is in general qualitative, however, one may perform a quantitative evaluation of each identified driver in a subjective manner as **High** and **Medium**. We have also identified valuable information during our evaluation of Best Practice services that we regarded not as drivers but as **complementary** in order to form a broader picture of the situation.

Drivers that not are judged to be high, medium or complementary are not included in the presentation below.

The main driving forces behind e-Services are as the following:

3.2.4.1 Macro level

Political and economic drivers

High The Prime Minister and the Minister of Finance have given a clear direction for implementation of e-Government

The political and economic drivers are clearly linked to each other, as the reasons for political changes often are fundamentally based on economic factors.

Several years ago, Prime Minister Lionel Jospin announced an action plan for the Information Society. The strong political messages from the Minister of Finance facilitates the hard work for changing systems, procedures and systems in the tax-administration.

The initiatives taken earlier by the EU-Commission: Martin Bangemann's action plans for the Information Society and later the ones from Erki Liikanen for e-Europe have also stimulated a fast development of e-Government in France. It is, however, not only a general desire and goal to walk faster into the Information Society and the New Economy, but it is also a political will in France to make the public sector more efficient in order to increase the public confidence and the accountability of the public sector. In France, there has always been a tradition to have a strong "state", which can guarantee equality and freedom and in order to fulfil that, the public administration has to be efficient. One way to make the public sector more effective and more responsive to peoples need is to use the potential of ICT.

Social drivers

Complementary driver information

The social conditions as such are not driving factors for ICT in France. Still rather low percentage of the population has access to Internet but the growth-rate is high and soon will Internet cover and be used by the majority of the citizens.

In France there are approximately 4.000 local tax-offices and 30.000 local authorities and there is a strong demand from citizens to have some person to talk to concerning tax-matters e.g. after a divorce, death-case etc. This may lead to a need for a multi-channel strategy in tax services.

Technology driver

High Adoption of security standards

France early adopted the new European Security standards and implemented systems for authentication. This fact has been a strong force for all e-Government projects in France

Complementary driver information

The Technology in itself may not be seen as a main driver of the development of e-Services but of course ICT are in the same time a " great facilitator".

Some earlier technical initiatives France, e.g. Minitel, are regarded as a starting point of the new development(Simultaneously offer Internet-services and traditional personal services).

3.2.4.2 Administration/Agency level

Strategic leadership

High A considerable degree of top-level commitment and active support

Both at the macro-level and at the agency level very strong commitments have been expressed and economic resources have been allocated to the development of e-Services

Two former directors of the tax administration have played a unique role in the re-shaping and modernising of the tax-administration.

The strategy in itself within the ministry is an important driver. The main strategy is based upon the following philosophy:

"The tax administration is like a gigantic pump. It pumps in enormous masses of information from the taxpayers. This information is cross- checked and recalculated and sent back again in another form to the taxpayers. The core of tax-administration is the information-flows. The strategy now is to make all this work so efficient as possible by the aid of ICT."

The tax-administration is today organised in two parts:

- Processing and audit
- Tax-collection

By the increased use of ICT and implementation of online services (facilitated by for example Copernic), further intra-agency reengineering will be enabled, possibly further increasing the back-office efficiency. An other important strategy aspect within the tax administration is to involve the taxpayers in the development process. The "Copernic" budget for the years 2003-2005 is approximately EUR 500 million and includes the reengineering of the back-office organisation.

Strategic focus

High A strategic focus is given in action-plans and budgets and very tough goals have been formulated

Monitoring

Medium High efficiency in the learning from pilots including own successes and failures

Effective project-management in place that monitors and follows-up results and experiences from pilots leading to a continuous efficient learning process.

3.2.4.3 On-line service/Operational level - Demand-Capability-Supply drivers

Complementary driver information

High user influence on the development of the specific online service as regards:

- **How to *access* the services - accessibility**
- **How to *use* the services - usability**
- **The *content* in the services - supply**

The user influence is performed in two principal ways:

1. Opinions and feedback's are communicated on the web
2. Dialogue and discussions in project reference groups, e.g. taxpayer associations have been represented in some groups.

Capability drivers

High High flexibility in adoption of evolving technologies

Several applications developed/customized in-house, using new technology.

Resources

High Training and skills are of high importance for employees in order to perform successful implementation of e-Government

The skills among the labour-force have been broadened. Money is invested in training and both distance learning and e-Learning are being used.

Demand drivers

High It is important to create confidence and trust for public administration and people wants simplifications and timesaving services

The strong driving force is a demand from the citizens and enterprises for simplifications and timesaving.

Taxpayers have been involved in the projects and the development of Services and have strongly influenced the development.

People today generally lack time and demand efficient help and tools to handle the tax-requirements. The introduction of such tools, that can help people in filling forms are under fast development. People also demand pedagogical information services around the interactive routines.

The Ministry has announced five important engagements towards the customer (citizens, enterprises and agents).

- 1 Reactivity - An example is measurable objectives for time to answer questions from the customers (citizens, Enterprises and agents), e.g. answer in 48 hours for tax-issues during the declaration period and for other questions answer in a week.
- 2 Security - The establishment of security systems is an absolute necessity in order to guarantee trust and confidence for the e-Service and this in turn gives the conditions for the demand and use of e-Service.
- 3 Listening options for citizens.
- 3 Interactive dialogue on Internet.
- 4 Public phone-numbers.

Some conclusions may be drawn from this as regards supply performance:

- Individualised services will be even more demanded in the future when the use increases.
- Privacy issues are vital and citizens certificate is demanded, a demand not yet fulfilled satisfactory yet in France
- Business Process reengineering, organisational and procedural changes are necessary but difficult to implement in short time. There is a need to create a win-win situation for the public servants in order to get acceptance for change.
- Critical mass may be achieved by making some electronic procedure mandatory, e.g. VAT online for large corporations.
- The benefits from e-Government in the French tax administration may be;
 - Increased administrative efficiency
 - Time-savings and simplifications for citizens and enterprises
 - Increased trust and confidence for public administration

3.3 Tax declaration, Italy

3.3.1 Benchmarking results from the previous survey “*Benchmarking of electronic service delivery in the public sector*”

In our BM1 analyses, the Italian Tax services received the following scores:

Citizen income tax A score of 76 of possible 100, the highest within EU. Italy was followed by the services offered in Denmark and Finland with 75 and Ireland with a score of 74.

Corporation tax – declaration and notification A score of 76 of possible 100, the second highest within EU.

The scores in the BM1 analysis indicated the following:

Citizen income tax

Low accessibility Total score: 9 – 45% fulfillment (max 20)
▪ No indication as regard best practice

Rather high usability Total score: 20 – 67% fulfillment (max 30)
▪ High coverage of user needs for locals: 10 (max 10)
▪ “Subjective” usability characteristics for locals: 10 (max 10)
▪ Language presentation: 0 (max 10)

High service supply Total score: 47 – 94% fulfillment (max 50)
▪ Completeness of services available: 27 (max 30)
▪ Depth in services available: 20 (max 20)

Corporation tax – declaration and notification

Low accessibility Total score: 9 – 45% fulfillment (max 20)
▪ No indication as regard best practice

Rather high usability Total score: 20 – 67% fulfillment (max 30)
▪ High coverage of user needs for locals: 10 (max 10)
▪ “Subjective” usability characteristics for locals: 10 (max 10)
▪ Language presentation: 0 (max 10)

High service supply Total score: 47 – 94% fulfillment (max 50)
▪ Completeness of services available: 27 (max 30)
▪ Depth in services available: 20 (max 20)

Service	Country		Address
C5 Income taxes <i>Service level 3</i>	Italy		www.finanze.it
Criteria	Max Points	Judgement	Our comments/motivation
ACCESSIBILITY	20	9	
Easiness to locate for locals	10	7	It seems rather easy to find the finance administration where the information is
Easiness to locate for other EU-citizens/businesses	5	1	It is not easy to find. Denmark tax administration has a link to this web-site
Possibility of usage from abroad	5	1	Limited usage
USABILITY	30	20	
Cover real user needs	10	10	It seems to cover the needs for
Easy to learn	2.5	2.5	There are many instructions in how to use the tools
Easy to use	2.5	2.5	The instructions seems to be well outlined so it is easy to follow them
Ensuring few user errors	2.5	2.5	Validating procedures
Pleasant to use	2.5	2.5	Good and pedagogical presentations
Presentation in 1-2 other EU-languages	5	0	No
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	47	
Scope (completeness) of service available	30	27	It seems almost to be a complete services with the necessary functions
Depth (quality) in service available	20	20	It seems to cover the depth and quality in service in each function
Total points maximum	100	76	

Italy

Income taxes

www.finanze.it

Accessibility

Accessibility in Italy seems to work and the homepages from Finance Ministry are very well developed in pedagogical and informative meaning. Some difficulties in finding it from abroad.

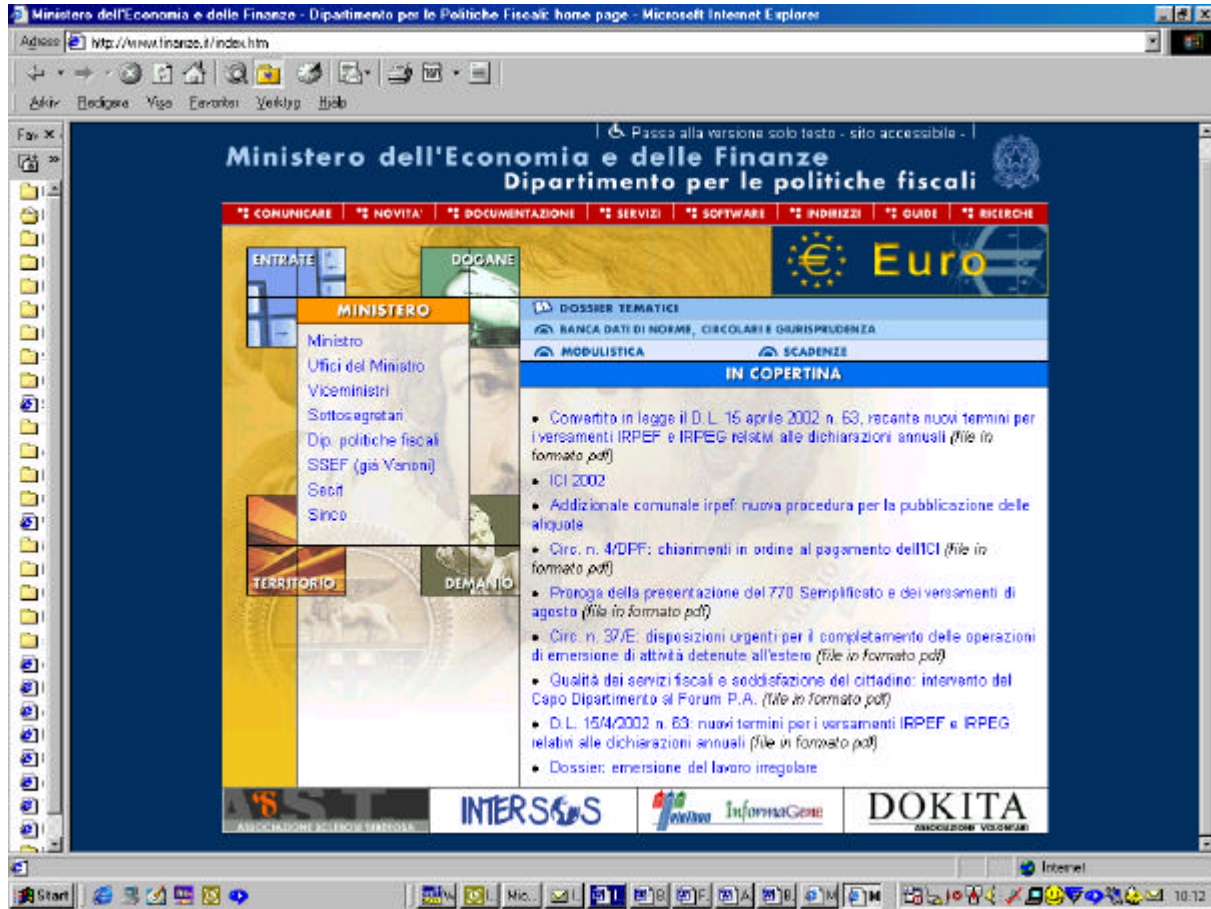
www.finanze.it is an example of very advanced electronic services and it reminds very much of the American solution in the manifolds of technical solutions for file-transfers.

Usability

As it seems to cover the most frequently needed tax-functions it usable for the citizens and enterprises. Descriptions and explanations seem to guarantee usability.

Supply

Many aspects of central taxation seem to be covered. Special intention is paid to getting users to use the right tools and in the right way the techniques for transmitting information.



Service	Country		Address
B2 Corporation tax declaration and notification <i>Service level 3</i>	Italy		www.finanze.it
Criteria	Max Points	Judgement	Our comments/motivation
ACCESSIBILITY	20	9	
Easiness to locate for locals	10	7	It seems to be rather easy to find the finance administration where the information is easy to locate
Easiness to locate for other EU-citizens/businesses	5	1	It is not easy to find. Denmark tax administration has a link to this web-site
Possibility of usage from abroad	5	1	Limited usage
USABILITY	30	20	
Cover real user needs	10	10	It seems to cover general taxation needs
Easy to learn	2.5	2.5	There are many instructions in how to use the tools
Easy to use	2.5	2.5	The instructions seems to be well outlined so it is easy to follow them
Ensuring few user errors	2.5	2.5	Good validating procedures
Pleasant to use	2.5	2.5	Good and pedagogical presentations
Presentation in 1-2 other EU-languages	5	0	No
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	47	
Scope (completeness) of service available	30	27	It seems to be an almost complete service for an enterprise and thus cover the necessary functions
Depth (quality) in service available	20	20	It seems to cover the depth and quality in service in each function
Total points maximum	100	76	

Italy

Corporation tax declaration and notification

www.finanze.it

Accessibility

Accessibility in Italy seems to work and the homepages from Finance Ministry are very well developed in pedagogical and informative meaning. It seems to be difficulties in finding this web site from abroad.

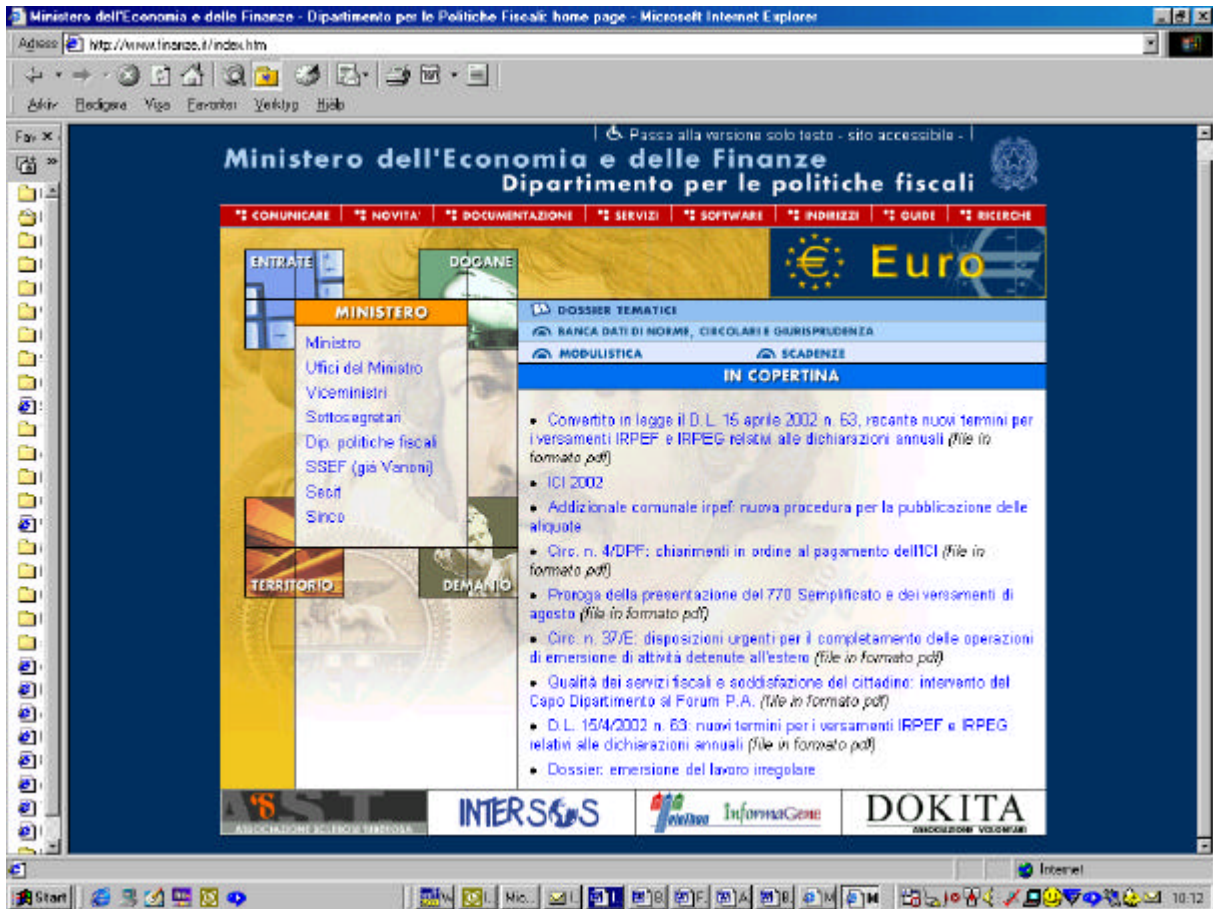
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Usability

As it seems to cover the most frequently needed tax-functions it usable for the citizens and enterprises. Descriptions and explanations seem to guarantee usability.

Supply

Many aspects of central taxation seem to be covered. Special intention is paid to getting users to use the right tools and in the right way the techniques for transmitting information.

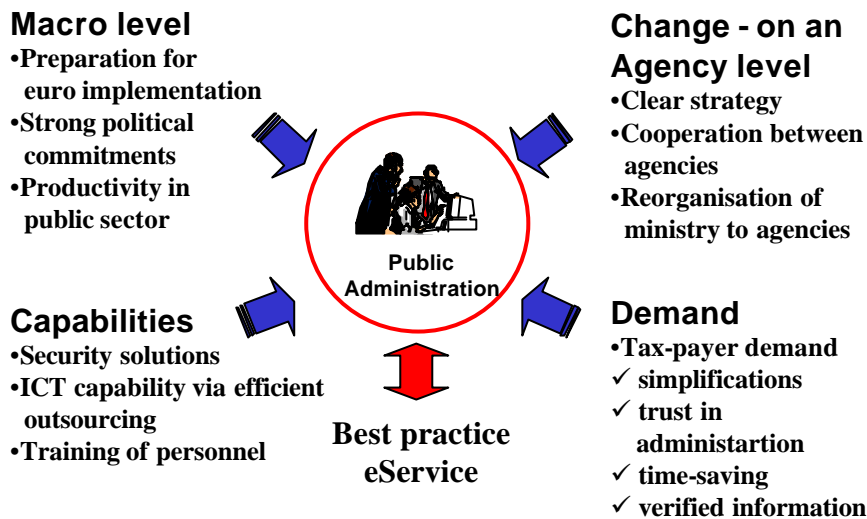


3.3.2 General description of Tax-administration e-Service in Italy

The following services to citizens, enterprises and other target groups are available online using the web site:

- Online-income-tax
- Filling tax-returns, registry acts
- Inquiry of information
- Payments
- Obtain certificates
- Online value added tax declaration

Best practice driver summary "Income and corporation taxation Italy"



Summary of findings Taxation services, Italy

- Political pressure for a more efficient public administration in Italy has been significant. The preparation for the introduction of Euro demanded macro-economic consolidation.
- Change strategies and real changes in the organisation within the Ministry of Finance grounded for evolution of services. By implementing e-Services, it is a wish to reduce the mountains of paper and increase the productivity in public sector. The activities will also contribute to the dissemination of ICT-technology to all parts of the Society as well as training and education of personnel in administrations.
- Capabilities for implementing of e-Services were developed by creating networks and applications for e-Services. A security solution has been one of necessary conditions for the success of electronic tax declarations and payments. Competent resources from the ICT-outsourcer are another success-factor.
- There is a strong will to increase confidence and trust for public administration. The citizens want simplifications, less bureaucracy and timesaving, which e-Services enable.

3.3.3 General comments from an agency perspective

The Italian tax administration was created by Ministry of Finance, which was divided into four different agencies in an action to make the administration more efficient in Italy. Actions have been taken in order to modernise tax administration through e-Services over the Internet.

- 1997 A law stipulated that all tax-agents have to be connected to the tax administration.
- 1997 Introduction of electronic signatures and electronic identity for each taxpayer.
- 1998 A law stipulated that all tax-agents have to be connected to the tax administration.
- 1998 Unified tax payments were introduced.
- 1999 Tax returns and payments electronically via agent's (approximately 20.000.000 tax payers) were made possible.
- 2000 Tax returns and payments could be sent from home via Internet.
- 2001 Tax returns, customs movement Declarations, Cadastral certificates etc.
- 2002 All operations between taxpayers and tax and social security administrations.

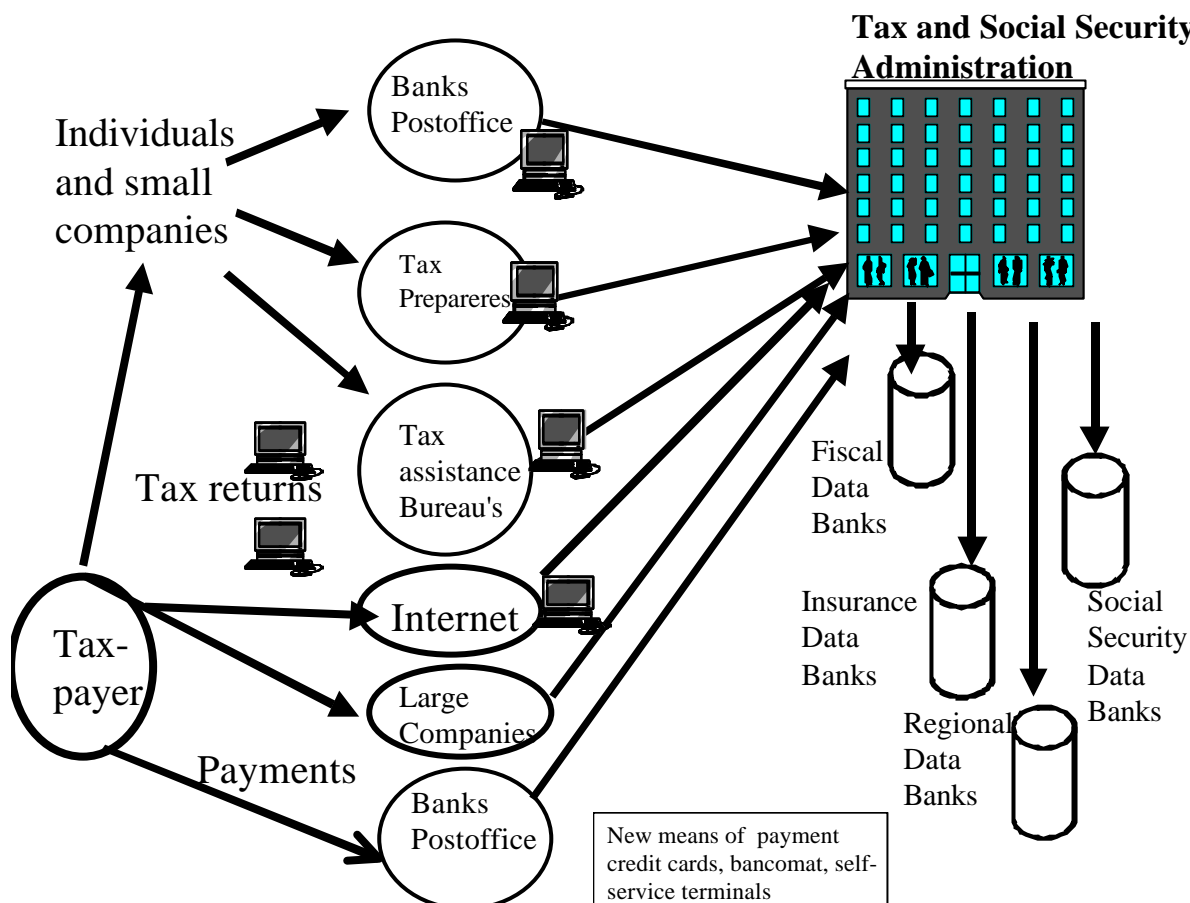
The options for the Italian taxpayers are following:

1. Electronic service via a tax-preparer, tax assistance bureau's and business associations.
2. Electronic declaration and payment via Internet.
3. Electronic declaration and services via banks, post offices and its kiosks.

In other words, there is a multitude of ways to reach the tax administration electronically. Approximately 40 millions of taxpayers are delivering the tax return via an agent and 500,000 citizens are using Internet. The multiple ways for updating the databases in the tax-administration facilitates the same internal processes independently of how the citizens or the enterprise have delivered the tax-forms. In the scheme below the main information flows are described in the Italian system.

In 1997, a new law stipulated all Tax-prepares and Intermediaries to send the tax declaration electronically and a digital Network named "Entratel" was set up. Now more than 100,000 tax-agents have to act electronically and this has had a tremendous effect on the business sector. In the beginning some of the enterprises were critical, but after some time they realised all advantages by using ICT-solutions.

Scheme of the different electronic channels for tax returns and payments



Up to 120,000 tax-prepareres and intermediaries are linked up to the administration through the electronic filing service named "Entratel" - Over 336,000 taxpayers are linked via Internet using the new service named "Uniconline".

In year 2001, a number of 45,530,348 tax returns sent in by Tax-prepareres and intermediaries and 86,055 tax returns and payments are received directly from taxpayers over Internet. As already mentioned the dissemination of ADSL and other similar intranet-facilitating technology are moving rapidly.

Italy was among the first in the world to introduce electronic signatures. The Chambers of Commerce are important partners in delivering the certificate to enterprise and intermediaries.

A very important step for security and rational digital administration was the implementation of an electronic identity for each taxpayer.

Back-office organization

A streamlining process has taken place in the tax-administration and some of these steps and measures are the following:

An independent professional tax agency (Agenzia delle Entrate)

- Unifies tax-offices
- Electronic networks named "Entratel" for tax-agents and "Uniconline" for taxpayers over Internet
- A strong ICT-outsourcer"

Front office

Contact with the customer takes place in many ways. The following ways are presented by the Agency:

Site	Filing (tax return, registry acts)	Inquiry for information	Payment (credit card, transfer)	Apply for/ obtain certificates, documents
Home via Internet and telephone-services (via Call-centres)	Yes	Yes	Yes	No
Tax-prepares and notaries (intermediaries)	Yes	Yes	Yes	Yes
The local offices	Yes	Yes	Yes	Yes
Banks an postal offices via Kiosks	Yes	Yes	Yes	Yes
Public buildings via Kiosks	Yes	Yes	Yes	No
Airports, railway-stations etc via Kiosks	No	Yes	Yes	No

The main channels for the citizens and enterprise will be the following:

- Internet in itself
- Agents
- Call-centres developed to contact-centres with multichannel access
- Local offices

In 2001, 1,500,000 phone-calls were registered to call-centres every month. A clear trend will be to develop contact-centres with multi-channel access e.g. Internet, Internet-telephony, chat, mail and traditional phone-calls. These contact-centres may be seen as complimentary services and may also be the new role for local offices. It may also be noted that the local tax-offices play an important social role for many citizens.

3.3.4 Driver analysis

The driver analysis is in general qualitative, however one may perform a quantitative evaluation of each identified driver in a subjective manner as **High** and **Medium**. We have also identified valuable information during our evaluation of Best Practice services that we regarded not as drivers but as **complementary** in order to form a broader picture of the situation.

Drivers that not are judged to be high, medium or complementary are not included in the presentation below.

The main driving forces behind e-Services of the Italian tax-administration are the following:

3.3.4.1 Macro level

Political drivers

High The political intent to modernize and create a more efficient administration has been essential not least in the context of the Euro-preparation

In order to implement the Euro according to the "Treaty of Maastricht", Italy had to make a lot of preparations from political and economical points of view. One improvement was to modernise the public sector and make public administrations more efficient. Central offices were re-organised and bureaucratic rules were simplified. The Use of Information and Communication Technology (ICT) was seen as one of the most important activities in the process of modernising public administration and services.

Economical drivers

High Increased productivity in public administrations means more efficient use of tax-money

In the Open European Market and on the road to a single European Currency, the Italian Economy has been competitive and the services from the public sector have improved significantly. Increased productivity in the public sector means less taxes and more efficient use the economic resources. Again ICT is seen as one the important factors of increased productivity.

Social drivers

High Modern tax-administration improve confidence and new relations between public sector and citizens/enterprises

An important driving force is that the public sector now strengthens the public service to citizens and enterprises. By using new user-friendly technology over the Internet, popular simplifications

are launched and have strengthened the relations with users. A more close relation and communication is one important goal for the tax-administration.

Technological drivers

Medium The goal to increase the Internet-use and access via broadband

ICT is seen as facilitator of options for changes in the public sector. A Government plan for the Information Society was set up 1997 and has stimulated other initiatives and interest for how to use ICT.

The Government stimulates the use of ADSL (substantial faster connection than an ordinary telephone modem) by allowing tax-reductions of 30-40 % of the cost. ADSL is now growing very fast.

Medium A clear indication that enterprises gain substantial benefits using the Internet

It is a continuously increasing use of Internet for business purposes and today enterprises have implemented business systems that demands an on-line Internet access in order to perform efficient businesses. Competitiveness in businesses means today to be online for each department in an organisation or an enterprise. Otherwise one lags behind.

3.3.4.2 Administration/Agency level

Strategic leadership

High Administrative reforms

The Ministry of Finance has been re-organised and was divided up into four independent agencies:

- Tax-agency
- Custom-agency
- Property-agency
- State-owned property Agency

One of the aims has been to make a separation between political and professional activities. Each agency has a contract with the Ministry regulating goals, tasks and budgets. The four agencies have a common ICT-structure and the ICT-services are provided by an outsourcing enterprise.

The strategy for the tax-administration is to use ICT in order to make the services towards the customer more service-oriented and more efficient.

One important re-organisation in the tax-administration was the fusion of different dedicative offices to unified offices, which simplifies service-contacts and payments from citizens.

Medium High effectiveness of leadership, as regards e-Governance

Management has been very active in promoting the new eServices. Leadership is developing continuously and focus is today on professional management for tax-administration. Major re-organizations underpin the leadership development.

Strategic focus**Medium Successful balance between an “external focus and an internal focus”**

The bureaucratic perspective has been dominating by focusing on regulations and formalistic routines. The goal has been to rationalize administration to a more business oriented workflow management. The voice of the users is emphasized and included in today’s administrative development efforts.

Organisation**High A high degree of cooperation and coordination between Governmental bodies**

A major improvement has been the improved cooperation with other agencies. An example is the intensive co-operation between the Custom and Property-registers. The dissolving of the old Ministry has created a new need for new forms for cooperation between the former parts. Use of common databases and e-Mail communication play a key role.

High High efficiency by structuring administration in efficient back- and front-office parts

The tax agency has separated core administration, i.e. taxation work, from information processing. By outsourcing systems and IT to an external contractor, one has achieved an efficient structure in the agency.

3.3.4.3 On-line service/Operational level - Demand-Capability-Supply drivers***Complementary driver information***

High user influence on the development of the specific online service as regards:

- **How to *access* the services – accessibility**
- **How to *use* the services – usability**
- **The *content* in the services - supply**

The user influence was indirectly received through feedback and other input from users on the website. Evaluations have been made on a regular basis. The option for users to give continuously opinions on the website are used more and more. As a result more pedagogical information has been added to the service.

Capability drivers

High High flexibility in adoption of evolving technologies

By means of an agreement with the outsourcing company, one is guaranteed a current adoption to new evolving technologies. The ICT-investments in the back-office have been and are important for the modernising process. The outsourcer for the agencies under the Ministry of Finance has guaranteed competent resources for the development of ICT-applications and operations. The agencies are formulating the requirement and they are performing what has been asked for.

Standards

High Adoption of security system

An early adoption of European security standards and implementation of security system has created the confidence for evolving e-Services. A taxation-numbering system has been implemented, which can identify the individual taxpayer within the domain of the Ministry of Finance.

Resources

High Training and skills are of high importance when implementing evolving technologies and new routines

The skills have increased since the development of e-Services started. Investments in education and training are significant.

Organizational capability – Back-office

Complementary driver information

High level of workflow capabilities with developed processes in order to exploit new opportunities, capabilities and expectations

A continuous process is under way in co-operation with the outsourcer to develop the workflow and major investments in workflow and similar systems to be further developed.

Demand drivers

Medium Simplification of administrative routines

There is a clear demand for simplifications and de-bureaucratisation in administrations from the point of view of citizens and enterprises. This has been articulated at the political level, but it also comes as a direct requirement on the tax-administration in Italy. The tax-administration has involved the taxpayer organisations in the different projects in setting requirements on the e-Services. Opinions are also measured on the web and users have been frequently submitting different opinions and ideas about the e-Services in the tax-administration.

Supply performance as driver

High

A number of efforts according to the e-Government strategy have improved performance and efficiency of the administration.

The following benefits and results can be presented:

Benefits in relation between tax-administration and citizens/enterprise:

- It is possible to compensate credits and debts for different taxes and social security contributions (no more tax refunds).
- Companies lower tax handling costs and these savings are estimated to EUR 2 billion.
- Tax returns and payments are reduced (100 million operations).
- Streamlining of procedures and unification of tax and social security obligations (tax returns and payments reduced by 50%).
- Massive reduction of recurring errors (fewer additional requests by tax offices for supplementary information).
- Taxpayers are fully aware of having met their tax return obligations (personalised communication sent to each taxpayer before the annual tax return).

Benefits for the tax administration:

- Drastic reduction of paper and data acquisition costs.
- Immediate availability of tax return data for other obligations for tax analysis and tax policy.
- Reduction of formal control activities.
- Development and redeployment of staff.
- A major driver to implement a networked administration (Tax returns and payments via Internet, online operations for Cadastre and Customs).

Benefits of the new system for the diffusion of Technology:

Over 84,000 tax-preparers upgrade their technology to access "Fisco Telematico".

All administrations taking part in Fisco Telematico have raised their technological standards.

There is a strong push towards the digital economy (electronic commerce, multimedia services, electronic filing, payment services) with positive effects on the supply of new products and services and on the growth of IT-demand.

Benefits of the new system for tax federalism:

- Updated information for tax levying bodies to define fiscal policy.
- Updated information about financial resources available.
- Using the electronic filing model to link up with Councils, Cadastre and mortgages office.
- The Fisco Telematico is a network that has been designed to cope with progressive expansion. It represents a reference point for other administrative bodies that will have to deal online with users.

3.4 Employment services, Sweden

3.4.1 Benchmarking results from the previous survey “*Benchmarking of electronic service delivery in the public sector*”

In our BM1 analyses, the Swedish AMS received a score of 79,5 of possible 100. The Danish services that were ranked second, had a total score of 70.

The scores in the BM1 analysis indicate:

- | | |
|---------------------------|---|
| Rather high accessibility | Total score: 15 – 65% fulfillment (max 20) <ul style="list-style-type: none">▪ Easy to locate for locals: 9 (max 15)▪ High possibility of usage from abroad: 4 (max 5) |
| Rather high usability | Total score: 23,5 – 78% fulfillment (max 30) <ul style="list-style-type: none">▪ High coverage of user needs: 9 (max 10)▪ “Subjective” usability characteristics: 9,5 (max 10)▪ Language presentation: 5 (max 10) |
| High service supply | Total score: 43 – 86% fulfillment (max 50) <ul style="list-style-type: none">▪ Completeness of services available: 25 (max 30)▪ Depth in services available: 18 (max 20) |

Service	Member state		Address
C2 Employment services	Sweden		www. Ams.se
Criteria	Max Points	Judge-ment	Our comments/motivation
ACCESSIBILITY	20	13	
Easiness to locate for locals	10	8	Almost every Swede knows AMS
Easiness to locate for other EU-citizens/businesses	5	1	No clear way for foreigners
Possibility of usage from abroad	5	4	It is possible for those understanding Swedish, English and German
USABILITY	30	23.5	
Cover user needs	10	9	All practical needs are covered
Easy to learn	2.5	2.5	Pedagogical instructions available
Easy to use	2.5	2.5	Quick and easy to use
Ensuring few user errors	2.5	2.5	The simplicity and clear paths assure that few errors occurs
Pleasant to use	2.5	2.0	Contains useful graphics and texts
Presentation in 1-2 other EU-languages	5	5	Yes, English and German languages available
Presentation in 3 or more other EU-languages	5	0	No
SUPPLY	50	43	
Scope (completeness) of service available	30	25	It is a very useful service in the meaning it supports a wide variety of functions for a job-seeking person
Depth (quality) in service available	20	18	In each function one can be served and treated as a special customer and registered as job-seeking person where the system give the job-seeker advanced assistance. The full range from job-seeking to employment insurance and education is covered. There are several links to other employment and education services in Europe. "Job-broker" service is available
Total points maximum	100	79.5	

Sweden

Employment service

Sweden

www.ams.se

Accessibility

It is easy and simple for Swedes to find, since every person knows the AMS. It is possible via the different portals in Sweden, both at national but also at regional and local levels. There are a lot of portals presenting public services where AMS is an important virtual player. It may be more difficult for foreigners.

Usability

It is a very complete service in the sense that it supports many functions for a job-seeking person. In each function, one can be served and treated as special customer and registered as job-seeking person where the system gives the job-seeker advanced assistance. The full range from job-seeking to employment insurance and education is covered. There are several links to other employment and education services in Europe.

Supply

All practical needs seem to be covered, e.g. completeness and quality for a job-seeking person and it is presented in a very pedagogical way.



Web-site of AMS, Sweden

3.4.2 General description of the online service

The following services are available online using the web site:

For employers

- Business presentations
- Advertising of jobs
- Cross-border recruitment
- Search for candidates
- CV-database
- Electronic interview sheet
- How to recruit-guidance

For job-seekers

- Presentation of employers
- A wide selection of search alternatives for available jobs
- How to search for a job-guidance
- Register in a CV-database
- Insurance matter

Careers / Education

- Career planning guidance
- Education database
- Competence checklists
- Governmental programmes

News / Facts

- Official reports
- News, domestic and cross-border
- Statistics, domestic and cross-border
- Links to relevant subjects and areas (e.g. EURES CV-Search)

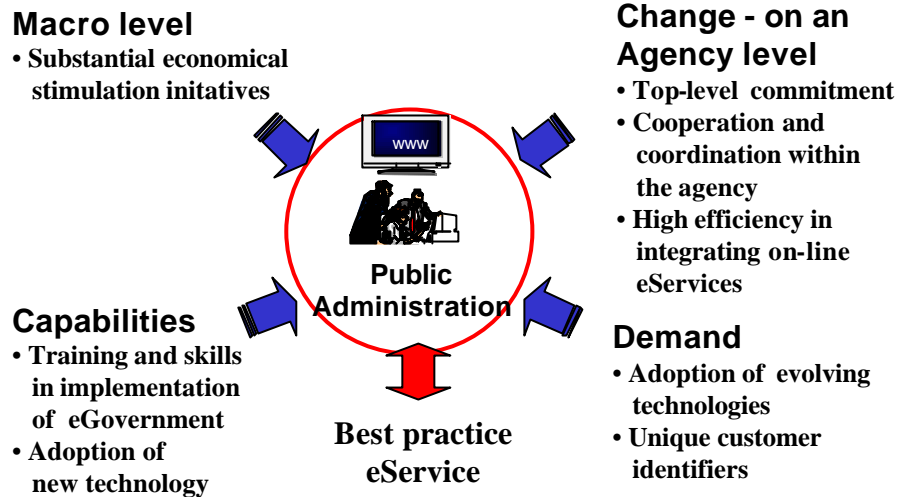
In general, the services provided have reached stage 3.

One can find information in German and English about:

- Working, recruiting, studying and starting a business in Sweden
- Information concerning the unemployment insurance
- Information concerning the Swedish National Labour Market Administration - facts and historical background
- Reports and press releases

Best practice driver summary

”Employment services Sweden”



Summary of findings National Labour Market Board, Sweden

- All practical needs for both job-seekers as well as employers are covered on the web-site.
- In each function/service the user is served and treated as a special customer.
- About 15% of the total labour force in Sweden is using this on-line service each month.
- The system and use of unique identities of individuals and enterprises in Sweden is a strong driver providing more availability of confident services in stage 3 and 4.
- A strategic leadership with high commitment and active efficient support in a long-term development (starting in 1995) is a main driver of the AMS on-line service development.
- Instructions are pedagogical and easy to follow with rapid response when navigating and the graphics enhance the usability.
- The interagency cooperation and collaboration with several functions using evolving technology combined with an on-going learning process of personnel is also main driver.
- A high customer focus using several channels is a clear strategy originating from the 1980's, which is a main driver when supplying the expected service based on several identified user needs.

3.4.3 General comments from an agency perspective

The National Labour Market Board, AMS, is the central authority within the National Labour Market Administration. The National Labour Board issues guidelines and remits to the County Labour Boards (21 in number), follows up activities in the counties and allocates resources. Each County Labour Board is similarly responsible for the employment offices in its county. Both AMS and the County Labour Boards have Directorates to decide general policy issues.

The Swedish Labour Market Administration (AMV) has the task of translating Swedish labour market policy into practice. In concrete terms, this means:

- Providing employment to the unemployed and manpower to employers;
- Taking steps to counteract manpower “bottlenecks” in short-handed occupations;
- Deploying resources on behalf of those who have difficulty in obtaining work.

Labour market policy shall also help to overcome the segregation of the sexes in the labour market. The Government and Riksdag (parliament) are AMV’s principals, and as such they decide targets, regulatory systems and funding conditions for labour market policy. The Employment Service is the core of the operation and AMV’s principal interface with employers and jobseekers.

For many years AMV has been a leading administration in Sweden regarding usage of computer technology and services for the customers. One may even say that the initiatives taken results achieved by the AMS was inspiring attempts to the Swedish Government to increase their efforts recommendations to other public services to use internet as valuable tool for citizens and enterprises.

e-Service information

Currently, there are over 3,500,000 hits per month on the web-portal with over 650,000 single users. Approximately 15 % of the Swedish labour force is visiting the AMS web site every month. The rate of visitors with an employment is about 60 %.

Milestones in AMS:

- 1995 Vaccancy Bank
- 1996 Labour market information
- 1997 CV-database
- 1998 Cultures sites
- 1999 Occupations and educations
- 2000 Electronic interviews
- 2001 EURES CV-search

3.4.4 Driver analysis

The driver analysis is in general qualitative, however one may perform a quantitative evaluation of each identified driver in a subjective manner as **High** and **Medium**. We have also identified valuable information during our evaluation of Best Practice services that we regarded not as drivers but as **Complementary** in order to form a broader picture of the situation.

Drivers that not are judged to be high, medium or complementary are not included in the presentation below.

The main driving forces behind e-Services in the Swedish employment service administration identified during interviews are the following:

3.4.4.1 Macro level

Political drivers

Medium The Member State has prioritized eGovernment issues with an e-policy and a plan of e-Government development

Sweden has launched an IT policy objective - for Sweden to become the first country to create an Information Society for all. The Swedish Agency for Public Management (Statskontoret) has a remit to modernize public administration with the use of IT. The Agency helps to develop Swedish administrative policy and ensures that electronic infrastructure in the public sector is open and secure. Other important drivers include:

- The *Ministry of Industry, Employment and Communications* in enabling Technological infrastructure.
- The *Open Sweden Campaign* in prompting public institutions to revise their ways and means of communicating with the public.
- The actions further to the document *Public Administration in the Service of the People* regarding 24/7 services in order to reach stage 4.

Complementary driver information

Indications of substantial investment in people's skills and knowledge enhancement regarding e-Competence

Most administrations and agencies in Sweden put emphasis on training employees in order to increase knowledge and ability to use the Internet as a source of information and channel of information exchange in daily operational work. The general knowledge of services online for the working population today is very high, e.g. near 50% of the population between 18 and 65 is using Internet banking.

Economical drivers

High Substantial stimulation initiatives for increased usage of the Internet

A main general driver in increasing the use of Internet was the decision for supporting employees to be able to have a home-PC through a tax reduction for the employer. The main objective was to facilitate usage of the Internet, regardless personal economical situation.

Medium A clear strategy on investments in order to increase access to the Internet

A general strategy for Sweden is to stay in a leading position of evolving technology in the Internet- and Telecom-sectors. Activities such as facilitating broadband implementation to populated areas in Sweden, are partly financed by tax reductions and straightforward subsidies have been a main strategy.

Complementary driver information

Clear restrictions in Member State budgets indicating that financial investments for development is limited – forcing Governments to “do more with less”

From a general situation of increased cost-effectiveness during the last decade, administrations today are also focussing to some extent on their ability to generate value, sometimes realised in an income to the organisation. The effect is that public organisation are more focusing on a business-like behaviour, thinking in terms of e.g. profitability.

A clear indication of an overall increasing dependency on the use of IT and the Internet for business purposes

There is a continuously increasing usage of the Internet for business purposes, as enterprises implement business systems that are depending on an online Internet access in order to increase business efficiency. Competitiveness in businesses today includes being online, otherwise one may lag behind.

Social drivers

Medium High proportion of the population with access to the Internet

Sweden has a high Internet penetration (61% of households November 2001) and the majority of central Government agencies, as well as regional- and local- administrations, has an Internet presence with a web site and e-Mail address. The access to the Internet for a reasonable personal investment has also the effect that to some extent the gaps in social classes have been decreased.

Medium A clear indication that a substantial part of the population has adopted and is accustomed to the use of digital technology in daily life

The increased usage of digital technology among a majority of the population leads to the situation that one learns from each other, as it provides a new flexibility in daily life, since a majority of public services is now reaching the higher stage of 24/7 online service. It means that the qualitative demand from experienced users is increasing and is speeding up the service development.

Technology drivers**Medium Clear strategies for the introduction and implementation of high-speed facilities that meet anticipated demands for future high bandwidth services**

Strategies are being realised through the use of pilot projects in for example the following fields:

- The School system
- Telemedicine / e-health
- E-Commerce
- The Labour market

Since many years, well established public databases and information sources facilitate new electronic services being implemented easily, as the national identity scheme where changes are automatically notified to all relevant agencies.

3.4.4.2 Administration/Agency level**Strategic leadership****High A considerable degree of top-level commitment and active support**

The degree of commitment from top-level management has been high from the beginning after the first pilot of e-Services in 1995 (100,000 users the first month in 1995). As the customer focus has always been strong in the AMS, the management was very early aware of the potential. The department of IT-development and e-Service has permanently been represented in the AMS top management.

Medium High effectiveness of leadership, as regards e-Governance

As the AMS has been a leading administration regarding public e-Services in Sweden, this position in itself has become a driver to both broaden and deepen the services in order to be a leading domestic example of an efficient service provider on the Internet. Services like an education facilities database and a stand-in database have been developed. Those services are the result from listening to market trends from job services in the private sector – in Sweden but also

internationally. The focus has always been to have a short time-to-market (TTM) with new services.

Strategic focus

Medium **Successful balance between an “outward focus and an inward focus”, for example: To what extent the strategies are driven from a citizen demand focus or from a bureaucracy perspective**

High customer focus with several channels to communicate with the customer has been a clear strategy originating from the 1980s. The potential of the Internet indicating new possibilities for the customer (job-seekers and enterprises) helping himself or herself, was naturally discovered early by the management. A clear long-term strategy has been based on the belief that the customers, job-seekers and enterprises, themselves are able to deliver and retrieve high quality information on the web site.

The enterprises, especially SMEs, have limited time during normal office workinghours to provide for new workforce. With the online services today, there is a new possibility for job-seekers and enterprises to meet, when it suits them 24/7, without involvement of the administration. The AMS acts as an “e-Broker” and provides the “marketplace” where stakeholders meet and “do business”.

Organisation

High **A high degree of cooperation and coordination between Governmental bodies, for online services development and operations, within the agency**

The collaboration between management, the administrative labour force and the technicians in developing together the new service channel was based on a clear strategic decision. A considerable transfer of knowledge is automatically performed between the system developer and the customer service administrator, resulting in a fruitful development.

High **High efficiency in the agency organisation in integrating online e-Services, as well as in enabling an efficient back- and front office facilities**

The organisation is process-oriented and resources are allocated and transferred according to actual needs. Through facilitating online services and supporting a high usage from customers, resources were released and transferred to other services with need for high man-power content, as well as being competence demanding. It also pushed the employees and their strategic competence forward in order to satisfy specific customer needs.

Monitoring

Medium High efficiency in the learning from pilots including own successes and failures

By early using resources and knowledge from other parts of AMS services and external organisations in pilots, valuable knowledge of e-Service development was transferred into the AMS. This knowledge has been adopted and used in-house in the current development of e-Services. An example is the development of the web pages by first using a web agency and learning the “business” from them, and then continuing the development of the web sites in-house.

3.4.4.3 On-line service/Operational level - Demand-Capability-Supply drivers

Complementary driver information

High user influence on the development of the specific on-line service as regards:

- **How to *access* the services - accessibility**
- **How to *use* the services - usability**
- **The *content* in the services - supply**

The user influence is indirectly received by the AMS administrators by working together with the job-seekers using the AMS online service in regional offices across Sweden. Experiences and comments from users are put into new development projects of online services.

Complementary driver information

The interaction between the service provider (AMS) and user groups facilitating the development of online services

The customers have been entrusted to manage their tasks themselves to a great extent. The development of new services is normally not developed by listening to the customer’s wishes and needs, due to their limited focus on additional needs as the supply and usability is already high. The use of “user-panels” has started in order to follow the navigation of the user for further improvements of the interaction between usability and supply.

Capability drivers

High High flexibility in adoption of evolving technologies

By performing benchmarking to commercial service providers, the adoption by the AMS of new evolving technologies seems to be rather efficient. Several applications are developed/customised in-house, using new technology.

Standards

High Unique customer identifiers, which enable the linking up of disparate databases

In Sweden the use of an identification number both for enterprises and citizens, has facilitated for many years both a secure and rapid bureaucracy. All personal information is based on the unique identification number of each citizen. This is even more important when providing services at stage 4.

Resources

High Training and competence development in order to perform a successful implementation of e-Government

The skills among the AMS labourforce are considerably broader as well as deeper today than in 1995, when e-Services were implemented. Many employees today see and understand the complete service chain (process approach), which facilitates increased service quality and further development. In several cases, development is performed in-house. Work assignments for the employees have changed due to new technology implemented and new demands from customers.

Organisational capability – Back-office

Complementary driver information

High level of workflow capabilities with developed processes in order to exploit new opportunities, capabilities and expectations

In the mid-90s, when the unemployment was relatively high in Sweden, the manpower situation became troublesome within the AMS. Services through the Internet where customers could help themselves were one way of decreasing the heavy workload for the workforce. Organisational process development started and has continued, based on both customer needs and the need for internal reengineering of processes.

3.5 Electronic identification card, Finland

In our BM1 analysis, the Finnish service EIC was not evaluated. When starting phase 2, BM2 it was decided to include a Best Practice case from other services than from the Internet. The product/service Electronic Identification Card in Finland was appointed for evaluation in BM2.

3.5.1 General description of the service



The electronic identification card is a secure network key for all online services, which require the identification of a person, such as Government- and many private sector services. The card enables the service provider to reliably identify the user. The card is also an official travel document for Finnish citizens in 19 European countries.

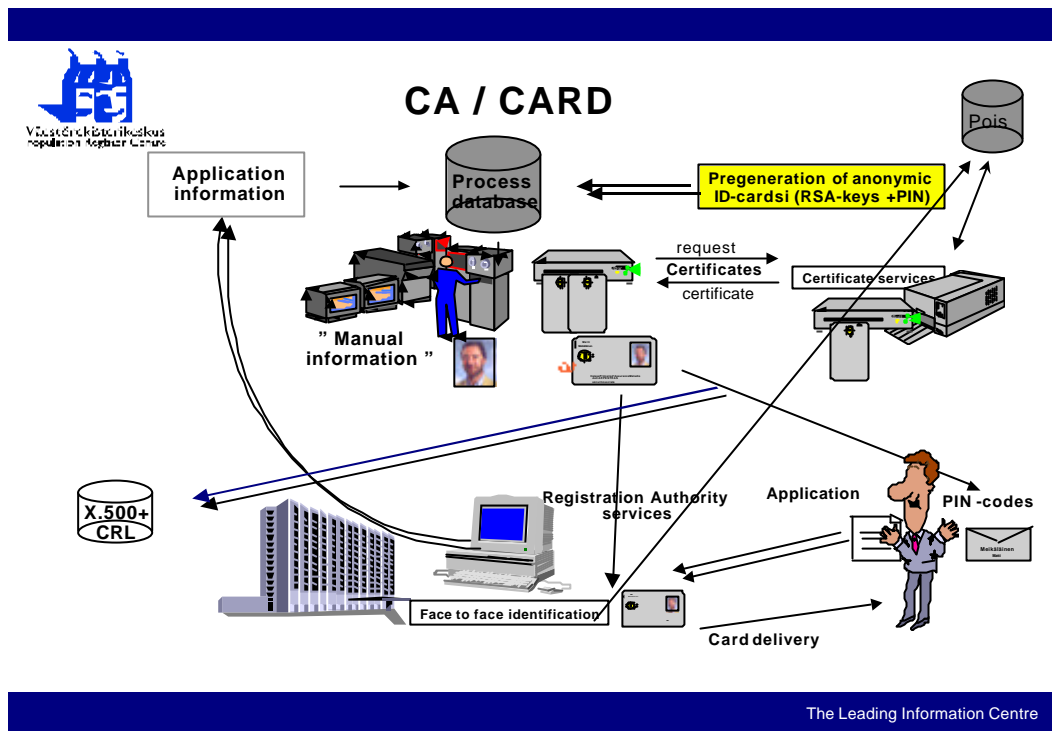
The local police department issues the electronic identification card. The Finnish Population Register Centre supplies the on-board certificates, which are used in electronic identification. In addition to the card, a card reader is needed for on-line use. In the future, identification can be done from a mobile device such as a cellular phone equipped with a special chip.

The electronic identification card costs EUR 29 and it is valid for three years.

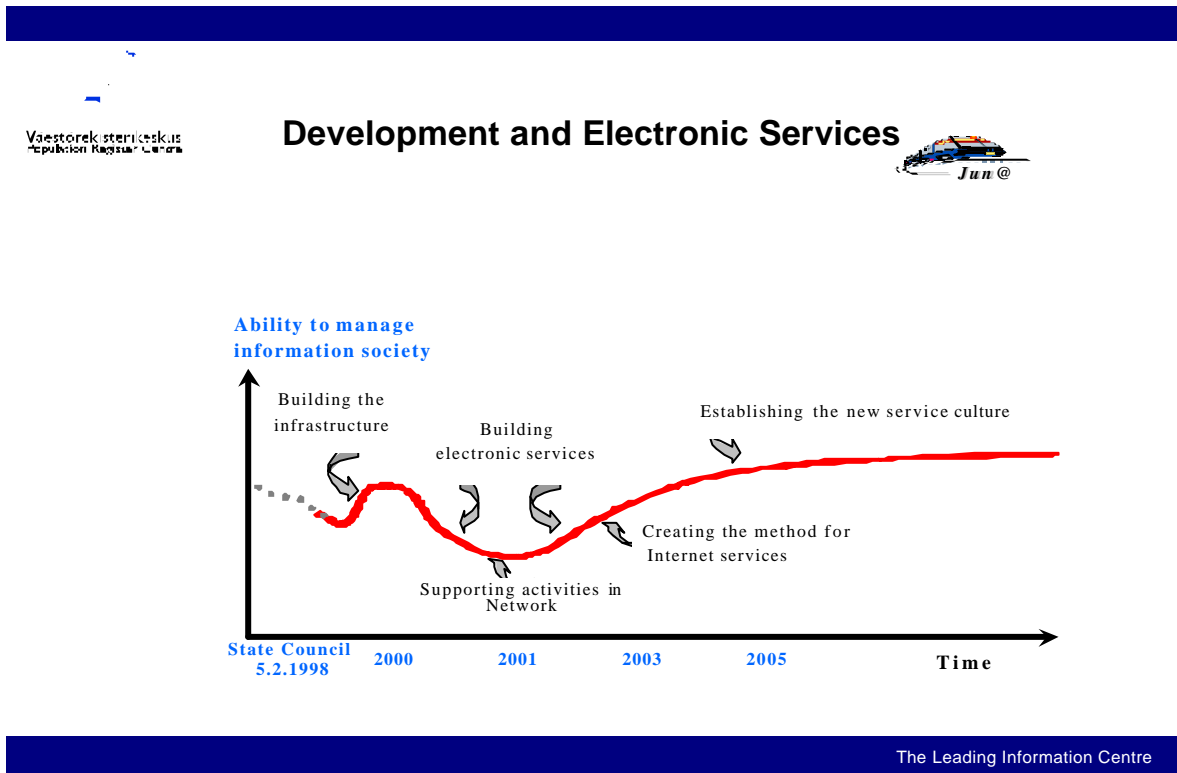
The electronic identification card is an ID-card featuring the owner's photo and a microchip with the user's e-number, which is required for transacting official business over the network. When entering the PIN, the card can be used to exchange information from networks such as the Internet with public authorities and enterprises. The Population Register Centre supplies the electronic components with PINs.

From the user side, the card provides services from any computer round the clock. A number of technical applications for various uses can be incorporated in the card according to the cardholder's wishes e.g. municipal services, encrypted email etc.

The principles of issuing and using a PID-card are described in following diagram:



The development and implementation timetable is presented in following diagram:



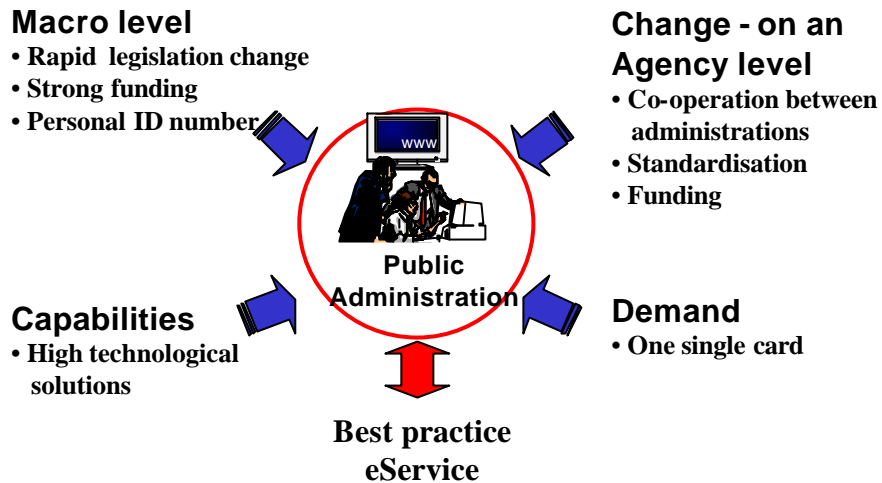
One can see that the progress and development do normally not concern a simple straightforward progressive scenario.

The digital signature will also provide a secure online shopping. The supplier will have to provide a more diversified e-Service combined with secure information and transactions. The card combined with the personal-number will be an efficient solution in huge variety of existing and coming applications.

The card contains three certificates; the card-holder's authentication certificate, the card-holder's signature certificate and the Population Register Center's certificate. The chip does not contain any personal information such as home address, date of birth etc. Unlike a common personal number, the electronic user ID does not reveal any information about its holder. The certificates on the card use modern PKI-technology and the secret keys on the chip cannot be extracted. There are no copies of the secret keys anywhere else.

The card may be used in a computer or a terminal with a card reader. Today, computers are commonly equipped with card readers and they can also be bought for a reasonable amount. In Finland there is a good coverage of public terminals that can be used by citizens with an electronic ID card for secure access to information and transactions.

Best practice driver summary "Electronic Identification Card, Finland"



Summary of findings EIC, Finland

- Citizen unique personal ID number facilitating effectiveness and security.
- Developed technical infrastructure both within administrations as well as between administrations and customers.
- Collaboration with external stakeholders, private and public, facilitates possibilities in establishing one single card for "all private and public services".
- Standardisation of technical applications and content accelerates the growth of e-Government.

3.5.2 General comments from an agency perspective

Finland is one of the leading countries in using the Internet. The Prime Minister focuses on the development of an Information Society in the Government Programme, in order to raise the progress of the economy and to improve the efficiency of public services. An Information Society Advisory Board with responsibility for monitoring and predicting the information society development has been established. Also a national e-Government project JUNA with the aim of transferring public services to an electronic format is ongoing.

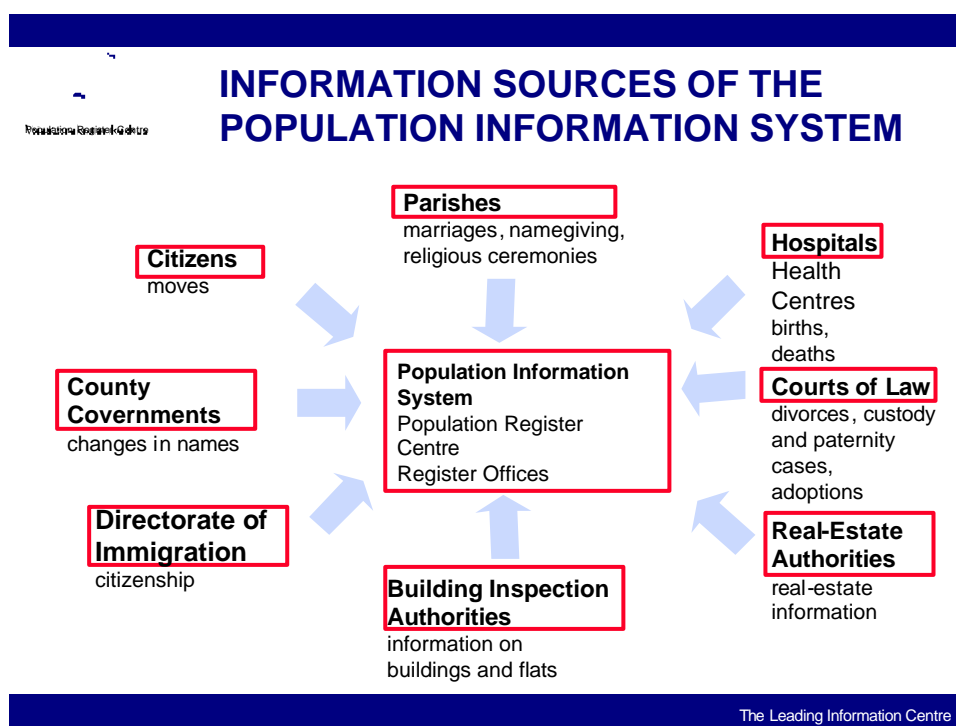
Finland has developed a number of national databases in different administrations with full communication between the databases. The Finnish citizens and enterprises have to a large extent been using new technology in the recent years.

The Population Register Center (PRC) is an agency operating in conjunction with the Finnish Ministry of the Interior. The Agency is responsible for:

- Development of the population information system
- Nationwide information service
- Certification authority of citizens
- Electronic identity in the public sector
- Training and guidance of local authorities
- Public sector directory service (JULHA)
- Register of guardianship affairs (HOLLE)

The PRC has 38 service offices at regional level in Finland with service issuing of certificates, extracts, etc. from the population information system to authorities, communities and citizens.

The following services to the different customers are provided:



The most frequently used service of the PRC is data processing and sampling of the Population Information System both to the public and private sector.

The department of Certificate Authority Services is involved in international work on development of a PID both in the public sector (EU) and the private sector (bank and telecom industry).

Electronic Identification Card – a prerequisite for stage 4

Many e-Service providers in the public sector aim for stage 4 of their service content. This stage means that transactions (often payments) are included in the interaction between supplier and user/customer. Several of the services evaluated in this study have transaction functions or aim for it in the near future. In order to have full confidence the transactions must be secure. One useful solution is to be found in the Finnish Population Register Center's electronic ID-card, developed by the department of Certificate Authority Services.

The main conclusion is that this service, the electronic identification card, contains valuable features like authentication and digital signature, which are enablers for several services (registration of a new company, private taxation) in order to reach the maximum stage 4.

3.5.3 Driver analysis

The driver analysis is in general qualitative, however one may perform a quantitative evaluation of each identified driver in a subjective manner as **High** and **Medium**. We have also identified valuable information during our evaluation of Best Practice services that we regarded not as drivers but as **Complementary** in order to form a broader picture of the situation.

Drivers that not are judged to be high, medium or complementary are not included in the presentation below.

The main driving forces behind the Electronic Identification Card are the following:

3.5.3.1 Macro level

Political drivers

High Strategic political leadership

The Government Programme of 1999 outlines that a developed Finnish Information Society will form a part of the culture also being a key factor of the production. The decision is to form a basis for e-Government by developing a large proportion of public documentation and forms before 2002. Citizens, enterprises and public administrations have to a high degree adopted the use of new Information and Communication Technology.

High Personal ID-number facilitate effectiveness and security

Every citizen has a personal ID-number that always will be unique to each person during his or her lifetime. This is an advantage when protecting privacy, authenticate citizens and will enable secure transactions.

Medium Rapid change in legislation change

Rapid changes of paragraphs in the law facilitated the prerequisites for a rapid development. The change of the law was performed in less than three months.

Economical drivers

Medium Efficiency pushed by tight economical situation

The efficiency in several administrations will increase due to a simplified and more secure handling of data using the PID. This will increase the cost-effectiveness that is necessary due to tight public economical conditions.

Technological drivers

Medium Developed technical infrastructure both within administrations as well as between administrations and customers

The telecommunication as well as IT-communication facilities are well developed in Finland. The Internet penetration is high and the citizens are used to new technology, which facilitates a smooth adoption of leading edge products and services, e.g. a Personal Identification Card needed for a variety of public and commercial services.

3.5.3.2 Administration/Agency level

High Collaboration with external stakeholders

The collaboration between administrations as well as collaboration and cooperation between private and public sector partners is equally important. Several suppliers (contractors in the technology area) and customers in public and private sector co-operate in order to develop attractive common solutions to users (PID-card holder).

High Funding of development

Extensive funding has so far facilitated the development of new technology as well as studies of possible applications to different public services that have been conducted.

High Standardisation of technical applications and content

A standardisation in both structuring of content as well as in technical solutions has been made for the PID and is judged to be a strong driver, especially when looking at the pan-European perspective.

3.5.3.3 On-line service/Operational level - Demand-Capability-Supply drivers

High Technical solutions

Complementary driver information

The demand for PID and secure transactions has so far been limited. However, the strategy will be to focus upon the “One card approach”, aiming for only one type of card to be used in public as well as private services for a large number of public and commercial services.

Supply performance

Complementary driver information

The number of users today is 12,000 persons, which is less than expected and may be due to the costs for the user. The limited need so far for a secure personal ID-card for a citizen, has not facilitated a strong demand. An effort to gather ID-card providers into one single PID is ongoing.