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The need for a management control system within the Moroccan public administration

Le besoin du système de contrôle de gestion au sein de l'administration publique Marocaine

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Abstract:

After the Royal Speech of 9 December 2002, the Moroccan public sector underwent a major reorganization, the primary objective of which was the implementation of new principles of public management and the introduction of modernization in both structural and organizational aspects; as well as the management control system known as the master of these reforms.
Moroccan public administrations must put in place a well-structured management control system as it is a crucial element of the modern administrative model sought by the State. However, the transition from the private market sector to the non-market public sector requires adaptation, as all the specificities of public organizations must be taken into account. The purpose of our article is to clarify this need to manage and improve its overall performance. Thus, according to the results of the study, it was found that the implementation of a management control system will allow the administration to achieve greater performance and offer a better service to the citizens it serves.

Keywords: Management control, Government, Public Management, Moroccan Public Sector, Performance.
JEL Classification: H80, H83, H89.
Paper type: Theoretical Research

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1. Introduction

The Moroccan public administration is in dire need of modernized management tools to effectively manage all its activities within a wider range of expertise. The implementation of innovative methods and high-performance tools is crucial to strengthen the reliability of its measurement and performance management. It has therefore become essential to implement a comprehensive management control system in the Moroccan public administrations.
Across, public administration has a unique and significant due to the perception of its public power explicitly played by the government. In this context, the implementation of a management control system in Moroccan public administrations must be based on a theory of change driven by the "State" and concretized through the creation of a series of documents that will ensure its wide adoption at the national administrative level. Today, the quest for performance is a fundamental axis and priority for public administrations in Morocco.
In a society where demands are increasingly strong and predominant, Moroccan public administration sees itself as an active force for social change. In this environment where the overall good is evaluated in terms of effectiveness, efficiency, and performance, the implementation of a management control system is crucial. We would also like to add that the introduction of management control is a pioneering experiment in the sense that it contributes to the promotion of transparency and accountability of all public actors and at all levels and specifies the strategies and policies to be adopted according to the political, economic and social context. In addition, numerous studies and theoretical frameworks are integral to the successful implementation of management control in the public sector. Indeed, such a system is necessary to track and monitor the achievement of objectives, as well as to manage and improve overall performance. This urgent need for a management control system in Moroccan public administrations requires the preparation of public actors and their understanding of the importance of the system.
The objective of management control is to improve the management and performance of the public administration in Morocco. This will be achieved by providing high-quality public services to citizens while ensuring that taxpayers receive an optimal and efficient return on public spending. The fundamental principle underlying the set of controls employed in this article aligns with various theories of management control, including the proposals of Otley (1980) and Brown (2008).
In this article, our objective is to answer the following question: **To what extent is it imperative for Moroccan public administration to implement a management control system that allows it to regulate and improve its overall performance?**
To respond effectively to our problem, we will first present a literature review on the approach of new public management, as well as on the contribution of management control to performance, then we will focus our attention on the performance approach used in public administration in Morocco. This will allow us to articulate and demonstrate the need to implement a management control system in this context as a second point. Finally, we will elaborate on the importance of implementing such a system within this unique organization.

2. Literature Review: New Public Management

2.1. Origin and Expansion

The NMP movement, also known as New Public Management, was born in the 1980s in the United Kingdom. The country has experienced a major privatization movement as well as a major overhaul of public management projects to improve the quality of public services and ensure better management of public finances. For example, executive agencies were established in 1988 with the task of providing public services while adopting operational methods similar to those of private companies. This included autonomy in financial, human, and production management while remaining focused on providing high-quality public services at the lowest possible cost. The reform was followed by the creation of a regulatory framework adapted to the new context, aimed at promoting the effectiveness, efficiency, and equity of public services.

In the United Kingdom, the development of public management was accompanied by a wave of reforms in New Zealand in 1984. The purpose of these reforms was to respond to the financial crisis that the country was going through at the time. These reforms have had an impact on the division of responsibilities, public finances, local management, and the civil service in general. New Public Management (NPM) was seen at the time as a contributor to the modernization of public management, at least in theory. This approach has continued to attract the interest of other states that have followed its principles, such as the United States in 1993, Canada in 1994, Belgium in 1994, Japan in 1996, and Germany in 1999. In France, it took time for the NMP to gain traction, and it was not until the 2000s that action was taken under this approach. Similarly, some Organization for Economic Co-operation and Development (OECD) countries, as well as some developing countries, did not begin to implement the principles of change in public management until the beginning of the twenty-first century. The goal of this change was to solve the problem of inefficiency and adapt to an ever-changing environment. International institutions have also been created to support this movement, including the adoption of civil service charters by African countries in 2001 and by Ibero-American countries in 2003.

The aspiration to modernize public administration has been a long-standing goal in Morocco. A pact to achieve good management was formulated in 1998, to build a contemporary administration through the moralization of administrative affairs and the rationalization of public management. The Economic and Social Development Plan (2000-2004) followed, with an emphasis on administrative reform with new ideas such as bringing the administration closer to the public and improving human resources management. Subsequently, all government policies have been geared towards this objective, including the 2003 Finance Act and the modernization programs of the various ministerial departments. The process has continued through several attempts at reforms, the most recent of which is the Organic Law on the Finance Act, which establishes results-based public management and is geared towards managing the performance of public organizations.

As an ideology, the NMP has seen significant development around the world, both in theory and practice. It has become the flagship concept of all reforms of public organizations. The triumph of this approach lies in its ability to propose solutions to the challenges faced in the political, economic, and social spheres during the last thirty years of the twentieth century. It is precisely these questions that have given rise to the emergence and growth of the MPN.

2.2.Emergence Factors

The emergence and evolution of this trend can be attributed to several factors, as evidenced by its history.

Inefficient management of the public sector has led to a deficit in public funds and an increase in government debt. As a result, financial crises have often played an important role in triggering administrative reforms. It should be noted that many attempts to reform and modernize the public sector, such as the Planning Programmation Budgeting System (PPBS) in the United States or the Rationalization of Budget Choices (RCB) in France, failed until the emergence of the New Public. Management (NPM). Beginning in the 1960s, these reforms aimed to improve the management of public funds through evaluations of planned projects

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using cost-benefit or cost-effectiveness analyses. These reforms were abandoned in 1971 and 1984 respectively because of their complexity and methodological inadequacy.
In the mid-1970s, the role of the state in the economic, social, and legal spheres came under scrutiny under the banner of neoliberalism. This has led to widespread calls for restrictions on state involvement and the commodification of previously untouched domains.
The emergence of new social needs has led to a growing demand for better public services and lower taxes. As a result, consumers of utilities are beginning to see themselves as customers and shareholders. These factors have played an important role in the development of the NPM paradigm, which aims to address these concerns through innovative management techniques.

3. Public performance at the heart of management control

To gain a comprehensive understanding of the concept of performance, it is recommended to conduct a concise review of the available literature.
The concept of performance has become increasingly responsive in public organizations, adopting private sector KPIs to measure efficiency and effectiveness. The term "performance" is a buzzword that requires a defined framework to better understand its meaning, so we need to establish an appropriate definition of this notion.
Etymologically, the term performance appeared in the 15th century in English with the verb "to perform" to designate "both the *accomplishment of a process, of a task with the results that result from it and the success that can be attributed to it"* (Pesqueux Y. 2004).
The English term itself comes from the Old French "*performance*", which means "*accomplishment, completion*". In the 19th century, the word was borrowed from English in the field of sport to refer to "the *result of a racehorse, an athlete and by extension the success achieved in a race*".
From this etymology, we deduce that performance in French is linked to the quantified result and the success achieved, whereas in English, as **Bourguignon (1995)** points out, performance "*contains both the action, its result and possibly its exceptional success*".
Bourguignon (1995) in an attempt to define performance asks the following question: "Can we define performance?", but the answer is far from obvious.
Performance has aroused great interest among researchers (**Pesqueux 2004**, **Bourguignon 1995** and **Quinn 1983**) to find a definition from a scientific perspective. However, it is surprising to note the absence of a consensus definition.
According to **Pesqueux (2004),** the term performance has several meanings depending on the field in which it is used:
In the field of sport, it is synonymous with success and victory, in the artistic fields performance has an aspect of gushing, "*it is its configuration of presence here and now (the happening) more than its result*" and in the field of management, performance is articulated around three senses:

- **Performance is the result**: performance in its French definition is the result of an action. It represents "the level of achievement of the objectives". This result is to be appreciated. For **Lebas (1995),** performance only exists if it can be measured, and this measurement can in no way be limited to the knowledge of an outcome.
- **Performance is a success**: this meaning refers to the notion of value judgment, this judgment takes on a subjective character because it depends on the observer.
- **Performance is action**: this meaning belongs to English where performance is apprehended from the means, processes, skills, and qualities implemented to lead to the result.

Bourguignon (2000) defines performance as polysemic: "*In terms of management, performance is the achievement of organizational objectives, whatever the nature and variety of these objectives. This achievement can be understood in the strict sense (result, outcome) or in the broad sense of the process that leads to the result (action)*."
Bessire (1999) criticizes this definition by considering that "*the term performance is almost systematically used in an evaluation context, either implicitly (performance management, performance management) or explicitly (performance evaluation). To evaluate a thing is to estimate its value (Le Robert)*."
In common parlance, performance is precisely the act of obtaining a result, which of course implies that this result must be "good" (Bartoli & Blatrix, 2015). But what does it mean to achieve a "good result" for a public organization? The answer to this question is so complex and delicate that many have given up on looking for it. Thus, some researchers do not hesitate to assert that no evaluation system is likely to lead to a real performance assessment of administrative action and that the only way to approach performance would be to study its compliance with laws and regulations. Answering the question of public sector performance requires starting from a few essential basic concepts: Results, means, and objectives.
The link between the three concepts of result, means and objectives is vital for any institution. This connection can be understood through three different logic: a logic of efficiency, a logic of effectiveness, and a logic of relevance. In the public sector, performance is determined by the extent to which objectives and expected results are achieved, as well as by the creation of value or the improvement of services provided to the public. The logic of public service favors respect for rules and procedures, which is known as the logic of means.
In contemporary times, the focus must be on achieving results concerning the overall culture of evaluation, also known as program logic. Performance measurement must ensure the effectiveness of policy decisions as well as the efficiency of management decisions. To achieve this, it is necessary to have legislation that allows for the organization and systematization of public policy evaluations. Benchmarks should also be relevant to stakeholders at the national and local levels. This is particularly important because the local aspect introduces micro and macro assessment approaches in the context of the national framework.
To summarize this approach, the global model of Gilbert (1980), can be presented, which is broken down through the performance triangle and which illustrates the three dimensions of performance, namely:
Effectiveness refers to the relationship between the result achieved and the objective to be achieved. This concept therefore presupposes, on the one hand, that an objective has been defined beforehand, and on the other hand, that the result obtained has been measured (or at least estimated).
Efficiency refers to the relationship between the result obtained and the resources used. In economic terms, it is then a question of relating the output (the output) and the input (the input). It is therefore a concept that is completely distinct from the previous one.
The third part of the "performance triangle" is that of **relevance**, which corresponds to the programming of resources about objectives, and the monitoring of their application.
The concept of performance is synonymous with the achievement of predetermined goals and results, as well as the generation of value more broadly. While profit is generally linked to the creation of value in the corporate sphere, the public sector must consider it as a means of optimizing the quality of services offered to the population.

4. Performance in the Moroccan public administration:

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In the national context, the current national environment of Morocco is characterized by a significant dynamic of modernization and implementation of the principles of the new public management. This creates a favorable climate for the establishment of a management control system within the country's public bodies.

The Organic Finance Law for 2016 focuses mainly on improving and monitoring public performance. This approach to performance is a new objective for the Moroccan administration, and it is mandatory for the administration, whether voluntarily or under duress, to determine how its activities affect the many involved stakeholders.

In this performance approach, managers are given more freedom. While forcing them to reflect on their main mission, the objectives to be achieved and the indicators to be implemented, so that sometimes the central administration has to move from strict administrative and budgetary relations to strategic and budgetary relations. Consulting relationship focused on the achievement of previously defined objectives through its decentralized services.

The main objective of this approach is to establish and cultivate a continuous improvement in the overall performance of the Moroccan public administration and a high level of its services about the population is also maintained. This is accomplished by enabling the administration to respond to the needs of its citizens in a timely and efficient manner. Strengthening public administration in Morocco is a multifaceted and evolving process that relies on the recognition of both the strengths and weaknesses of collective and individual public action. With a focus on promoting dialogue and using a comprehensive and cross-cutting approach, this initiative aims to improve the overall performance of public administrations in Morocco.

To succeed in this approach, it is essential to present the strategic orientations, to have a common vision of the objectives and a coherence of the actions carried out by the different units and services to give meaning to this action and to deepen the dialogue between the different hierarchical levels on the contribution of each, This will be achieved by disseminating methods and tools that will allow each manager to fully manage his or her objectives and resources for which he or she is fully responsible and to be well accountable at his or her senior level.

To achieve optimal performance, a global perspective of all management variables is required. This would include both internal and external factors, as well as quantitative and qualitative data, human and technical resources, and financial and physical considerations. The definition of performance must be established by those using this information in a specific context and timeframe. This process should involve measuring the progress and achievements of a program, against the projected results for a service. All expected performance levels should be clearly defined and data should be collected to track progress and assess the level of performance achieved. Finally, it is essential to report on this performance to all stakeholders in the administration, including government officials, elected officials, and citizens.

Experiences around the world clearly show that it is crucial to involve an organization's stakeholders in the development of a performance management and monitoring system. This is essential to ensure that the needs of these parties are taken into account. When performance is seen as a formal agreement and commitment between multiple parties, outlining their respective responsibilities and objectives within a specified time frame, various stakeholders must be considered.

Manager’s Operations (represented by employees). The construction of the management control system must be the collaboration of all service managers).

Users of public services (represented by the public). By focusing on results and improving services to the population.

In the public sector, the main objective of performance is to improve the efficiency of a country's spending by directing its administration toward the achievement of predetermined results using predetermined methods. The recent implementation of Organic Law No. 130-13 on financial legislation in Morocco has highlighted and implemented this approach. The objective of performance improvement in public sector organizations is to increase the effectiveness of public management by analyzing their results. This analysis will identify potential areas where cost savings can be achieved.
In the Moroccan public administration, the performance approach is a management and steering system that aims to achieve all pre-planned and predetermined results. The objectives of this system are specified in the performance guide of Organic Law No. 130-13 relating to the Moroccan Finance Law:

- Improve the effectiveness and efficiency of public spending and the quality of the service provided to citizens while guaranteeing a quality public service at a lower cost;
- Enhance transparency to better inform Parliament about the expected objectives and results achieved;
- Increase managers accountability for their accountability for performance and results.

5. The need for a management control system in Moroccan public administration

As public organizations, public administrations are familiar with the notion of control, but their understanding of control as a concept is limited to budgetary or regulatory control. We are going to look at another form of control: management control.
In public administrations, management control refers to the process by which management can ensure the effective and efficient implementation of organizational strategies and objectives. Thanks to management control, the organization can effectively re-establish the relationship between its objectives, its means, and its results, thus achieving a high level of success.
Objectives/Means Relationship: One approach to improve forecast accuracy is to look at the relationship between goals and means. By breaking down and classifying objectives, as well as measuring them quantitatively, the public administration can effectively achieve its objectives while taking into account the resources available to it.
Means/results relationship: The relationship between means and results plays a decisive role in improving the effectiveness and results of public policies. By implementing management control, the public administration can allocate its resources according to the progress of its operations and performance, leading to favorable results. This will allow the administration to optimize its productivity and achieve positive results.
Objectives/results relationship: The contribution to the efficiency and performance of the public administration is made through management control. This process facilitates the proper coordination of objectives and policies with the results, achieved through quantification and planning of activities.
A management control system in Moroccan public administration is essential for several reasons:
Optimizing public resources: Public administration managers funds and limited resources. A management control system ensures that these resources are used effectively and efficiently to meet the needs of the population.
Transparency and accountability: A management control system promotes transparency by reporting on the use of public funds. This strengthens citizens' trust in government and makes authorities accountable for their actions.

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Improving performance: By establishing performance indicators and regularly monitoring progress, a management control system helps identify areas in need of improvement and implement corrective actions.
Alignment actions with strategic objectives: The Moroccan government often has long-term strategic objectives. A management control system ensures that the actions of the public administration are aligned with these objectives, thus contributing to the achievement of the national vision.
Public policy evaluation: It evaluates the effectiveness of public policies by collecting data and information on their real impact, which helps to make informed decisions to improve them.
In short, a management control system in Moroccan public administration is an essential tool to ensure good governance, transparency, effectiveness, and efficiency in the use of public resources, while contributing to the achievement of national objectives and citizen confidence. It also helps to combat corruption and improve the overall performance of public administration.

6. The implementation of a management control system in the Moroccan public administration

To promote efficiency and accountability in Morocco's public administration, crucial reforms have been implemented. One of these reforms involves the establishment and implementation of a management control system in public organizations. This tool is essential because it provides public managers with comprehensive information on the overall performance of their administrations, thus facilitating the development of a culture centered on performance and accountability.
In the field of management, control is considered to be a system set up by a manager in his or her specific sphere of responsibility. Its objective is to strengthen the link between all resources used and the results achieved within a clearly defined structure guided by a well-planned strategy. Improving and organizing the overall efficiency of public administrations and organizations depends on several factors such as objectives, commitments, knowledge of activities, costs, and results. Until recently, the public sector was not familiar with performance indicators, dashboards, responsibility centers, or even results-based objectives. Instead, it relied on rudimentary budget calculations and cost analyses that were limited in scope.
The need for a management control system is obvious because it is a lever for modernization, promoting transparency and good governance in Morocco. To properly establish and implement such a system, it is crucial to use all available tools to assess overall performance while creating a positive public climate for its adoption. This system needs to be more than just a performance measurement and management tool. It should also serve to ensure effective, efficient, and successful public management, through the dissemination of information within all administrative units. By extending the scope of performance monitoring and helping to improve performance, the system can truly live up to its name.
To effectively establish a management control system in a public institution, it is imperative to have a structured methodology that allows the creation of an effective operations management system. Since management control is an instrument for executing strategy, it is important to understand the organization's strategy as a first step. It should be noted that the organization's strategy depends on the industry in which it operates.
The process of implementing management control in a public body requires the creation of a global logic.

The main axes of the approach:

Objectives: Validating the system and setting goals is crucial for decentralized services, but it is equally important for them to consider the achievements of other services. Headquarters does not impose targets on these services, as this could have counterproductive effects at this stage of the process. As the management control culture develops, the central administration will be able to determine objectives for specific sectors of activity, which will be uniformly applicable to all decentralized services and relevant to the theme and indicator in question. Alternatively, objectives can be established after a thorough management dialogue between each decentralized service and the central administration.

Means: All the resources that contribute to the achievement of an objective. Human, technical, and financial resources are all included in this category. For the approach to be logically coherent, the necessary resources must be secured for an extended period of two to four years. This is essential because it allows decentralized services to plan with greater clarity and certainty.

Achievements: Evaluating the performance of any public institution is of utmost importance. The evaluation process involves looking at both efficiency, which refers to the correlation between resources used and results achieved, and effectiveness, which is the correlation between the objectives set and the actual results achieved. It is also crucial to ensure the credibility of the data transmitted, which involves addressing the issue of data collection and implementing plain language that delineates indicators and ratios to avoid misinterpretation. In addition, it is essential to ensure that the information collected is not misused.

The public: Modern management control in the public sector is defined by the notion of "public". This concept includes users of services (citizens), agents who also have expectations (working conditions, ergonomics of workstations, etc.); Parliament (measuring the performance of public policies), and others.

To ensure effective management control, it is crucial to consider the target audience during the development process. Even though it is possible to achieve the goals without meeting the expectations of the users, it is imperative to prioritize the satisfaction of the users as a separate goal in itself.

This leads us to question the causes and conditions that facilitate the establishment and implementation of a management system at the level of public organizations in Morocco.

The conditions for the successful implementation of a management control system in a Moroccan public organization:

Bartoli (2005) identifies four barriers to change inherent in public organizations. These four factors are strategic, structural, cultural, and behavioral in nature and have the potential to impede progress.

Strategic factor: the implementation of certain managerial tools may conflict with the dominant institutional ideology or even come up against opposition that questions their validity.

Structural factor (the implementation of a management control tool can be hindered by various factors such as legal limitations, complex structures and procedures, and lack of autonomy and initiative of the people involved due to the system of authority). These obstacles can weaken the effectiveness of the management control tool.

Cultural Factor (this aspect relates to the values associated with this type of organization, such as fear of risk or the presence of habitual behaviors that would hinder the implementation of the instrument).

Behavioral factor (the behavior of the actors appears to be of considerable importance. When stakeholders take a "wait-and-see" approach, are demotivated, or lack personal incentives, they are more likely to reject, hinder, or even ignore management control tools altogether).

It is possible to effectively implement a management control system that follows a performance-based approach, but certain conditions must be met. These conditions include a competent and committed senior management team, clearly defined and organized management cycles with measurable results, reliable and accurate internal management controls with access to quality information, and the use of appropriate tools and instruments to support management and improve the performance of public sector services. In addition, a collaborative effort from all departments and stakeholders is required to ensure success.

7. Conclusion

In its recent evolution towards modernized management, the Moroccan public administration is committed to fulfilling its mission by optimizing the management of all available resources. The administration aims to achieve efficiency and effectiveness at several levels, to increase the benefit of the State's action while simultaneously improving the quality of the service provided to citizens. To achieve this, all public officials are encouraged to establish and implement a management control system across all Moroccan public administrations, integrating different performance indicators of various kinds. This proactive approach will allow the administration to achieve greater performance and provide better service to the citizens it serves.

In the current state of the Moroccan public administration, management control is not only a formal requirement in the context of its reform but rather an imperative requirement and a necessity. This imperative is essential to the effective management of the administration. The effective and efficient monitoring of all public activities is a crucial task that requires particular attention to relevance and efficiency. The adaptability of this system on a case-by-case basis and according to the specific services in which it operates gives it a great capacity to fulfill its mission. However, the success of this system is highly dependent on the support, commitment, and cooperation of all stakeholders and actors within the Moroccan public administration.

The purpose of this establishment is not to suggest that public officials lack knowledge or skills, but rather to provide these government agencies with a means to oversee, rectify, and direct their operations towards a unified objective linked to comprehensive and multifaceted performance.

After careful consideration, it is highly plausible that a management control system can be successfully integrated into the Moroccan public administration. This depends on the use of a methodology adapted to Morocco's unique public context and taking into account the specific needs and considerations of the said administration. The implementation of systemic and cultural changes in management can either be accelerated or hindered by the human element. It is, therefore, crucial to recognize that the human factor is at the root of this change. To ensure success, it is necessary to have an effective information system and cost accounting, which are considered essential prerequisites.

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