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Territorial Management Control as a Lever for Resilience and Agility: The Case of Moroccan Local Governments

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Abstract :

This paper examines the extent to which territorial management control can serve as a lever for organizational resilience and agility in Moroccan local governments facing budgetary and institutional constraints. Despite a growing body of literature on public sector performance management, organizational resilience, and organizational agility, no systematic articulation between territorial management control, resilience, and agility has been proposed for Moroccan local governments; addressing this precise gap constitutes the purpose of this study. The article is a conceptual paper based on a narrative review of Scopus-indexed literature and a documentary analysis of Moroccan institutional reforms (2011 Constitution, 2015 Organic Law on Finance Laws). A comparative public-private analytical grid is used to identify transferable management practices. The study derives theoretical propositions rather than empirical results. It suggests that territorial management control may enhance resilience and agility through strategic alignment, performance measurement systems, organizational learning mechanisms, and adaptive decision-making processes. The conceptual analysis points to a significant maturity gap between private and public sector management control systems, while indicating that the 2011 Constitution and the 2015 budget reform provide enabling conditions for more agile territorial governance. Three critical success factors are inferred from the literature: strategic alignment of management control with local development objectives, investment in human capital and digital infrastructure, and progressive, selective hybridization of private-sector tools adapted to public service values. The contribution of the paper lies in integrating three previously separate bodies of literature within a unified analytical framework applied to Moroccan local governments, with cautious transferability to comparable decentralizing contexts. The study offers local decision-makers recommendations prioritized by implementation horizon and identifies avenues for future empirical validation of the proposed model.

Keywords: Territorial management control, organizational resilience, organizational agility, local government, New Public Management, Morocco.
JEL Classification: H70, H83, L38, M48
Paper type: Theoretical Research

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1. Introduction

Local governments occupy a strategic position in the implementation of public policies, given their proximity to citizens and their central role in the management of local resources. In Morocco, the decentralization dynamic, reinforced by the advanced regionalization process, has profoundly transformed territorial governance modes by granting greater autonomy and responsibilities to local actors (Direction Générale des Collectivités Territoriales, 2020). This evolution echoes a broader global trend wherein nation-states progressively delegate decision-making authority to subnational entities, recognizing that effective public service delivery requires governance structures attuned to local specificities (Oates, 1972; Pollitt and Bouckaert, 2011).

In this context, territorial management control emerges as an essential lever for improving public performance, enabling better resource allocation, monitoring of public actions, and enhanced transparency. Inspired by private sector practices, it notably draws upon tools such as the Balanced Scorecard, introduced by Kaplan and Norton (1992), which proposes a multidimensional approach to performance measurement. The integration of Environmental, Social, and Governance (ESG) criteria further aligns territorial management with sustainable development logic and long-term value creation (Eccles et al., 2014). However, despite growing academic interest, ESG frameworks remain underutilized in local government contexts, constrained by institutional, organizational, and informational barriers (Kuhlmann and Bouckaert, 2016).

In an environment marked by heightened budgetary constraints, strengthened transparency requirements, and rapid digital transformation, public organizations are called upon to develop resilience and agility capabilities. Organizational resilience refers to the capacity to adapt in the face of shocks and crises, while agility denotes the ability to respond swiftly to environmental changes (Lengnick-Hall et al., 2011; Conz and Magnani, 2020). The COVID-19 pandemic dramatically illustrated these imperatives, as local governments worldwide were forced to maintain essential services while rapidly adapting their operating models (Dzigbede et al., 2020).

These developments have fueled an active scientific debate. On the one hand, the literature on New Public Management has shown how the importation of private-sector management techniques can improve the efficiency of public administrations (Hood, 1991; Pollitt and Bouckaert, 2011). On the other hand, a critical stream questions the very appropriateness of such transfers, pointing to administrative burden, goal displacement, and tensions with democratic accountability (Savoie, 2005; Denhardt and Denhardt, 2015). Between these two positions, a zone of shadow persists: the conditions under which management control systems can support not only efficiency but also the adaptive capacities of public organizations remain insufficiently theorized, particularly at the territorial level.

Despite the growing body of literature on public sector management, organizational resilience, and organizational agility, important theoretical gaps remain. Existing studies have generally examined management control systems, resilience, and agility as separate organizational phenomena. Consequently, limited attention has been devoted to understanding how territorial management control can simultaneously contribute to strengthening resilience and agility within local governments, particularly in developing and decentralizing contexts such as Morocco. This gap is especially evident in the Moroccan context. Although recent reforms have promoted performance-oriented management practices and enhanced local government responsibilities, little attention has been paid to the role of territorial management control as an integrated managerial lever capable of fostering both resilience and agility. Recent evidence on Moroccan regional governance confirms that institutional frameworks and planning instruments often remain misaligned with the actual practices of territorial actors, which further limits the steering capacity of local governments.

Hence, the central research question guiding this investigation is: to what extent can territorial management control serve as a lever for resilience and agility in Moroccan local governments facing budgetary and institutional constraints? Given the conceptual nature of the study, this question is operationalized through three analytical sub-questions: (1) what are the conceptual boundaries and theoretical foundations of territorial management control in the local government context? (2) through which mechanisms can territorial management control plausibly influence organizational resilience and agility? (3) under what institutional and organizational conditions can private-sector management practices be selectively hybridized within Moroccan local governments?

This paper aims to analyze the theoretical foundations of territorial management control, examine its regulatory framework in Morocco, and highlight its role in strengthening the adaptive capacities of local governments, drawing inspiration from private sector practices while respecting public service values.

The contributions of this study are fourfold. Theoretically, it proposes an integrative conceptual framework linking territorial management control, organizational resilience, and organizational agility, three bodies of literature that have largely evolved separately, and it clarifies the conceptual boundaries of territorial management control. Contextually, it provides a structured analysis of the Moroccan institutional environment and shows how constitutional, budgetary, and control arrangements shape the adaptive capacities of local governments. Methodologically, it illustrates how a conceptual paper built on a narrative literature review and documentary analysis can be mobilized to derive testable theoretical propositions. Managerially, it formulates recommendations prioritized by implementation horizon for local decision-makers, together with safeguards against the mechanical transposition of private-sector tools.

The remainder of the article is organized as follows. The second section reviews the theoretical foundations of territorial management control, organizational resilience, and organizational agility, and presents the integrated conceptual framework. The third section analyzes the Moroccan institutional and regulatory context and the way it shapes local adaptive capacities. The fourth section develops a comparative analysis of public and private management control systems and introduces the notion of intelligent hybridization together with a transferability matrix. The fifth section discusses the theoretical and managerial implications of the study. The sixth and final section concludes by synthesizing the main contributions, acknowledging the limitations of the research, and outlining avenues for future investigation.

2. Literature review and theoretical framework

2.1 Territorial management control: foundations and conceptual evolution

Management control, as defined by Anthony (1988), constitutes the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of organizational objectives. Bouquin (2004) extends this definition by emphasizing the steering system function, founded on the continuous comparison between achieved results and predetermined objectives. In the public sector, Burlaud and Simon (2003) argue that management control cannot be reduced to financial logic alone but must integrate organizational, social, and political dimensions, reflecting the specificity of public missions.

The application of management control to territorial governments draws heavily on New Public Management (NPM) principles, which advocate for the importation of private sector management techniques into public administration (Hood, 1991; Hughes, 1998). NPM promotes result-oriented management, performance measurement, decentralization of decision-

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making, and enhanced accountability mechanisms. However, as Lynn (1998) and Savoie (2005) caution, the uncritical transplantation of private sector models to public contexts risks overlooking fundamental differences in organizational objectives, stakeholder relationships, and accountability structures.

The Balanced Scorecard (BSC), developed by Kaplan and Norton (1992, 1996, 2001), represents one of the most influential management control tools adapted to public sector contexts. By integrating financial and non-financial dimensions across four perspectives (financial, customer, internal processes, learning and growth), the BSC enables a holistic performance assessment. Niven (2003) and Greiling (2010) have demonstrated the BSC's applicability to public sector organizations, though with necessary adaptations to account for the multiplicity of public objectives, the difficulty of measuring outcomes, and the political nature of decision-making. More recently, the integration of ESG criteria into performance management frameworks has gained scholarly attention, with Eccles et al. (2014) demonstrating how environmental and social metrics can complement traditional financial indicators.

Despite the potential benefits of transferring private-sector management practices to public organizations, several scholars have highlighted important limitations. Savoie (2005), Pollitt and Bouckaert (2011), and Denhardt and Denhardt (2015) argue that the direct transposition of private-sector performance tools may overlook the specific missions, accountability requirements, and public value objectives of local governments. Excessive reliance on performance indicators may encourage short-termism, administrative burden, or goal displacement, while standardized management tools may fail to capture the complexity of public service delivery. Consequently, territorial management control should not be viewed as a simple replication of private-sector practices but rather as an adaptive system tailored to the institutional, social, and democratic characteristics of local governments.

Although closely related, public management control, public performance management, and territorial management control refer to distinct but complementary concepts. Public management control encompasses the managerial systems and procedures used by public organizations to ensure that resources are utilized effectively and efficiently in achieving public objectives. Public performance management focuses more specifically on the measurement, monitoring, and evaluation of organizational results through indicators, targets, and performance assessment mechanisms (Bouckaert and Halligan, 2008). Territorial management control constitutes a more specific application within local governments, where performance management must additionally account for territorial development objectives, stakeholder diversity, citizen expectations, and public value creation. Clarifying these boundaries is essential to avoid conflating generic public-sector steering instruments with the territorial specificity that characterizes local governments.

For the purpose of this study, territorial management control is defined as the set of managerial, informational, and evaluative mechanisms enabling local governments to align resources, public policies, and strategic objectives while ensuring accountability, transparency, and sustainable territorial development. Unlike traditional management control systems focused primarily on organizational efficiency, territorial management control incorporates territorial specificities, stakeholder expectations, and multidimensional public value objectives. This distinction is particularly important because local governments operate within complex institutional environments characterized by political accountability, budgetary constraints, intergovernmental relations, and increasing citizen demands. In this perspective, territorial management control constitutes an adaptive governance mechanism designed to support both public performance and territorial development objectives.

2.2 Organizational resilience in the public sector: conceptualization and dimensions

Organizational resilience designates the capacity of an organization to face disturbances, absorb their effects, and adapt to ensure continuity of activities. It is generally understood as a dynamic process combining anticipation, absorption, and adaptation capabilities in response to shocks (Barasa et al., 2018; Conz and Magnani, 2020). In the context of local governments, resilience extends beyond crisis resistance to encompass learning capacity and transformation of operating modes. As Vakilzadeh and Haase (2021) demonstrate, it rests on several organizational levers including governance quality, human resource management, and information circulation.

The theoretical foundations of organizational resilience draw from multiple disciplinary streams. Engineering resilience, originating in ecological systems theory (Holling, 1973), emphasizes the ability to return to equilibrium after disruption. Psychological resilience, developed through the work of Masten (2001) and Luthans et al. (2006), focuses on individual and collective capacity to thrive in adversity. Socio-ecological resilience (Adger, 2000; Folke, 2006) introduces the concept of transformative adaptation, wherein systems undergo fundamental reconfiguration in response to changing conditions. In organizational studies, the dynamic capabilities framework (Teece, 2007; Lengnick-Hall et al., 2011) provides a particularly relevant lens, conceptualizing resilience as the ability to sense environmental changes, seize opportunities, and reconfigure resources accordingly.

The COVID-19 pandemic served as a critical test of local government resilience worldwide. Dzigbede et al. (2020) document how U.S. local governments demonstrated varying degrees of adaptive capacity, with success factors including pre-existing digital infrastructure, flexible procurement mechanisms, and collaborative intergovernmental relationships. Similarly, Soe and Drechsler (2018) and Mergel et al. (2020) argue that agile governance principles, initially developed in software development contexts, offer valuable frameworks for enhancing public sector adaptability. The concept of "agile government" has subsequently gained traction, emphasizing iterative policy development, citizen-centric service design, and evidence-based decision making (Ganapati, 2021; Salem, 2016).

Beyond these contributions, the link between management control instruments and resilience capacities deserves explicit specification. Three mediating mechanisms can be identified in the literature. First, performance measurement systems improve the availability and circulation of information, which strengthens the organization's capacity to sense weak signals and detect emerging disturbances (Teece, 2007; Lengnick-Hall et al., 2011). Second, planning and budgeting instruments support the anticipatory mobilization of resources, enabling local governments to constitute reserves, diversify funding sources, and protect critical services during crises (Dzigbede et al., 2020). Third, evaluation and feedback mechanisms foster organizational learning by converting crisis experience into revised procedures, which constitutes the adaptive core of resilience (Conz and Magnani, 2020). Conversely, overly rigid compliance-oriented controls can impede these mechanisms by concentrating attention on procedural regularity rather than on adaptive problem-solving (Lapuente and Van de Walle, 2020). Territorial management control can therefore produce, support, or hinder resilience depending on the balance it strikes between steering and flexibility.

2.3 Organizational agility: definitions, theoretical antecedents, and public sector applications

Organizational agility can be defined as the capacity of an organization to detect environmental changes and respond to them rapidly and effectively while mobilizing resources flexibly. Unlike mere adaptation, agility implies a proactive posture founded on anticipation, experimentation, and continuous learning (Charbonnier-Voirin, 2011; Sherehiy et al., 2007). For local governments, this capacity assumes a specific dimension: it involves not only

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adjusting internal processes but also recomposing governance modes by integrating proximity with citizens and the diversity of local stakeholders (Teece et al., 2016).

2.3.1 Definition and conceptual specificity

Territorial agility translates concretely into the ability to rapidly modify resource allocation, experiment with new forms of public service delivery, and federate stakeholders around collective responses to crises and economic, social, or environmental mutations. Teece et al. (2016) distinguish between operational agility (rapid adjustment of existing processes) and strategic agility (fundamental reorientation of organizational priorities). Both dimensions are relevant to local governments, which must simultaneously maintain service continuity and reconfigure priorities in response to emerging challenges.

2.3.2 Theoretical frameworks

Several theoretical frameworks illuminate the understanding of agility in the public sector. Contingency theory (Lawrence and Lorsch, 1967; Donaldson, 2001) postulates that no organizational structure is universally effective: management arrangements must be adjusted according to the degree of environmental uncertainty and complexity. In the case of Moroccan local governments, multiple budgetary, institutional, and social constraints fully justify recourse to more flexible and reactive organizational forms.

New Public Management (Hood, 1991; Pollitt and Bouckaert, 2011) constitutes a second theoretical pillar, importing private sector managerial practices into public administration. This perspective emphasizes performance, results measurement, and continuous process adaptation, advocating for efficiency-oriented and actor-responsibilized public management. However, as Denhardt and Denhardt (2015) argue in their "New Public Service" framework, public values including citizen engagement, social equity, and democratic accountability must temper the performance-focused NPM agenda.

Finally, organizational agility scholarship (Charbonnier-Voirin, 2011; Conz and Magnani, 2020; Rigby et al., 2020) insists on three distinctive competencies: the capacity to anticipate changes, the faculty for managerial innovation, and rapid process reconfiguration. These three dimensions enable public organizations to move beyond passive adaptation and develop genuine strategic transformation competence. The integration of these perspectives yields a comprehensive understanding of agility as both a structural capability and a cultural orientation. However, the benefits of organizational agility should not be overstated in public-sector contexts, and greater agility cannot be assumed to be unconditionally desirable. Public organizations operate under legality, procedural, and accountability constraints that legitimately limit managerial flexibility (Pollitt and Bouckaert, 2011; Denhardt and Denhardt, 2015). In contrast to private organizations, local governments must ensure equal treatment of citizens, transparency of decision-making, and compliance with regulatory requirements. Excessive or poorly governed agility may generate legal insecurity, unequal treatment across territories, or discretionary practices incompatible with the rule of law. Agility in public organizations should therefore be understood not as unrestricted flexibility but as the capacity to adapt while preserving public values and institutional legitimacy, a calibrated agility bounded by the principles of legality, equality, and accountability.

2.3.3 Regulatory framework and contextual linkages

The Moroccan legal framework offers favorable ground for developing organizational agility in local governments, although certain rigidities persist. The 2011 Constitution, by consecrating the principle of free administration, explicitly recognizes the autonomy of local governments in managing their local affairs. This autonomy, reinforced by organic laws relating to regions, provinces, and communes, constitutes a necessary condition for exercising agile governance, insofar as it enables local elected officials to adapt their decisions to territorial realities (Ministère de l'Intérieur, 2021).

The Organic Law relating to Finance Laws (LOLF, 2015) marks a significant inflection by instituting performance and results-oriented management, breaking with a strictly input-oriented management tradition. The introduction of strategic objectives, performance indicators, and structurally linked budget programs obliges local governments to develop steering, monitoring-evaluation, and real-time adjustment capabilities, competencies that lie at the heart of territorial agility (Direction Générale des Collectivités Territoriales, 2020). However, the actual agility of Moroccan local governments remains constrained by several factors: persistent financial dependency on state transfers, slow public procurement procedures, rigidity of territorial civil servant status, and uneven digital maturity across administrations.

These institutional constraints illustrate that agility is not solely a managerial issue but also depends on the broader regulatory and governance environment. As noted by contingency theory (Lawrence and Lorsch, 1967; Donaldson, 2001), organizational arrangements must remain aligned with contextual conditions. Therefore, the development of territorial agility requires balancing responsiveness and innovation with regulatory compliance and institutional stability.

2.4 Conceptual research framework

Although territorial management control, organizational resilience, and organizational agility originate from distinct theoretical traditions, they converge around a common objective: enhancing the capacity of organizations to achieve performance while adapting to environmental complexity and uncertainty. Management control literature emphasizes strategic alignment, performance monitoring, and accountability, whereas resilience and agility literature focus on adaptation, learning, and responsiveness. Together, these perspectives highlight the importance of information, coordination, and continuous improvement mechanisms for organizational effectiveness.

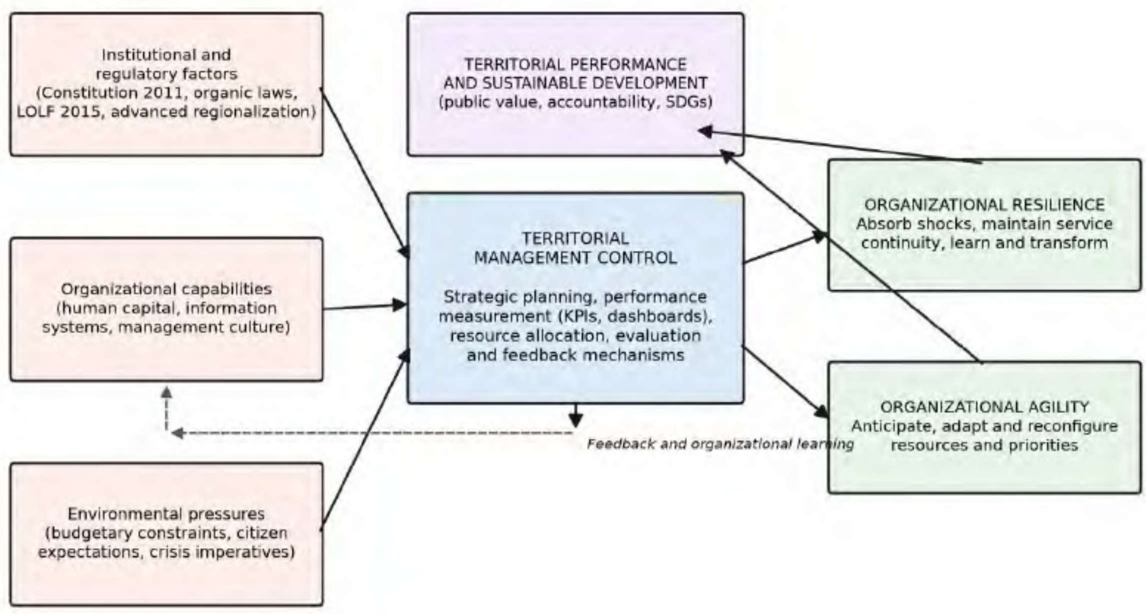
These three streams nevertheless diverge on several points, and acknowledging these tensions is a prerequisite for any integration. Management control systems are traditionally associated with formalization, standardization, and ex post verification, whereas resilience and agility emphasize flexibility, experimentation, and ex ante anticipation. New Public Management promotes efficiency and results-oriented governance, while public governance approaches stress democratic accountability, transparency, and citizen participation (Pollitt and Bouckaert, 2011; Denhardt and Denhardt, 2015). A first tension therefore opposes control and autonomy; a second opposes efficiency and public values; a third opposes short-term responsiveness and long-term institutional stability. These tensions are particularly salient in local governments, which must simultaneously ensure administrative stability and adaptive capacity. The integrative value of the framework proposed here lies precisely in treating these tensions as variables to be balanced rather than as contradictions to be eliminated.

A review of the literature reveals that these streams of research have largely evolved separately. While numerous studies examine management control in the public sector, and others investigate organizational resilience or agility, few studies have explored how territorial management control may simultaneously contribute to the development of resilience and agility within local governments. This gap appears particularly significant in the Moroccan context, where decentralization reforms and performance-oriented governance initiatives have increased the need for adaptive territorial management systems. Addressing this gap constitutes the primary objective of the present study and provides the rationale for the integrated conceptual framework developed in the following section.

Building upon the theoretical foundations elaborated above, this paper proposes an integrated conceptual framework that positions territorial management control as the central mechanism linking institutional enablers (constitutional autonomy, LOLF reforms, digital infrastructure) to organizational outcomes (resilience and agility). The framework identifies three antecedent dimensions: (1) institutional and regulatory factors, comprising the constitutional framework, organic laws, and LOLF provisions; (2) organizational capabilities, including human capital, information systems, and management culture; and (3) environmental pressures, encompassing budgetary constraints, citizen expectations, and crisis imperatives. These antecedents activate management control mechanisms, strategic planning, performance measurement, resource allocation, and feedback loops, which in turn generate resilience (capacity to absorb shocks and maintain continuity) and agility (capacity to anticipate, adapt, and transform).

2.5 Integrated conceptual framework

Figure 1: Proposed conceptual framework



Source: Author's own elaboration based on the literature review.

Figure 1 illustrates the proposed conceptual framework. It suggests that the Moroccan institutional environment influences local governments through territorial management control mechanisms such as planning, performance measurement, evaluation, and feedback. These mechanisms contribute to the development of organizational resilience and agility, which ultimately enhance territorial performance and support sustainable territorial development. The dashed arrow represents the feedback loop through which evaluation results and crisis experience feed back into organizational learning and the reconfiguration of management control instruments. This graphical representation makes the model directly testable: each arrow corresponds to a relationship that future empirical work can operationalize and measure.

3. Institutional and regulatory context of Moroccan local governments

3.1 Territorial organization and constitutional principles

Morocco's territorial organization underwent profound transformation with the 2011 Constitution, which consecrated the principle of free administration and recognized local governments, regions, prefectures, provinces, and communes as essential components of the territorial organization of the State (Constitution du Royaume du Maroc, 2011). This

constitutional recognition marked a decisive turning point in the country's territorial governance, establishing a new distribution of competences between the State and local governments and strengthening the latter's role in territorial development (Direction Générale des Collectivités Territoriales, 2020).
The organic laws relating to regions, prefectures, and communes detail the competences, resources, and governance modalities of each territorial level. These texts translate a willingness to strengthen decentralization and bring decision-making closer to citizens. The advanced regionalization reform constitutes a major turning point, aiming to consolidate the autonomy of local governments while improving the coherence of territorial public policies. This reform aligns with a global dynamic of public action modernization, whereby decentralization is increasingly viewed not merely as administrative deconcentration but as genuine democratic deepening (Schneider, 2003; Faguet, 2014).
The analytical value of this institutional context for the present study lies in its direct influence on adaptive capacities. Such institutional misalignments directly constrain the effectiveness of territorial management control, because planning and evaluation mechanisms can only steer what they actually capture. Strengthening the alignment between planning instruments and territorial practices is therefore a necessary complement to any management control modernization agenda.

3.2 The LOLF and the performance turn in public management

The Organic Law relating to Finance Laws (Law No. 130-13 of 2015) constitutes the cornerstone of budgetary and accounting reform in Morocco. By introducing a performance-oriented budgetary framework, the LOLF marks the transition from a logic of means to a logic of results through the introduction of indicators and budgetary objectives. The law structures the budget around programs defining public policies implemented by each ministry and local government, associating each program with objectives, performance indicators, and allocated resources.
A rigorous distinction must nevertheless be drawn between the framework applicable to the central State and what is effectively operationalized in local governments. The LOLF directly governs the budgetary processes of ministerial departments; local governments, by contrast, are not submitted to the LOLF as such but appropriate its underlying principles, multi-year programming, results-based budget presentation, ex ante and ex post evaluation, through decentralization reforms, organic laws, and territorial governance mechanisms (Rhiati and Jouamaa, 2021). This indirect diffusion explains the heterogeneity of local appropriation: performance-oriented practices spread unevenly depending on local administrative capacities, managerial culture, and available expertise (Rachid, 2021). For local governments, the LOLF thus implies fundamental transformations in budgetary practices that directly engage management control capacities, obliging territorial managers to develop skills in strategic planning, performance measurement, and steering-evaluation (Bouckaert and Halligan, 2008). However, the implementation of LOLF principles in local governments remains uneven, constrained by limited human and technical resources, as well as persistent administrative cultures focused on compliance rather than performance.

3.3 Control institutions and accountability mechanisms

Morocco's institutional landscape includes several control bodies ensuring the legality, regularity, and performance of local public finances. The Court of Accounts (Cour des comptes) exercises external control over local government management, publishing annual reports that identify dysfunctions and formulate recommendations. Regional inspections and general inspections of the Ministry of Interior conduct administrative controls, while the economic, social, and environmental councils of regions contribute to territorial governance evaluation (Cour des Comptes du Royaume du Maroc, 2020).

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These multiple control instances, while contributing to administrative accountability, also generate coordination challenges and may create perverse effects by prioritizing procedural compliance over managerial innovation. As Lapuente and Van de Walle (2020) demonstrate in their comparative analysis of NPM effects, excessive focus on control mechanisms can paradoxically reduce organizational agility by reinforcing risk aversion and procedural rigidity. Striking an optimal balance between accountability requirements and managerial flexibility thus constitutes a central challenge for Moroccan territorial governance.
This tension can be structured by distinguishing three control logics and their differentiated effects on adaptive capacities. Conformity control, exercised by the Court of Accounts and general inspections, ensures legality and procedural regularity; it strengthens accountability but may foster risk aversion. Performance control, promoted by LOLF-inspired programming and evaluation, steers resources toward results; it supports resilience through better information but requires reliable data systems. Innovation-oriented management, finally, enhances experimentation and responsiveness but demands managerial autonomy and tolerance for controlled risk. Table 1 synthesizes these mechanisms and their potential effects.

Table 1: Control mechanisms and their potential effects on resilience and agility

Control logic	Main instruments	Primary objective	Potential effect on resilience	Potential effect on agility
Conformity control	Court of Accounts, general inspections, legality checks	Legality and procedural regularity	Positive: protects continuity and trust; Negative: risk aversion	Negative if dominant: procedural rigidity
Performance control	LOLF-inspired programs, indicators, evaluation	Efficiency and results orientation	Positive: better information and anticipation	Positive if feedback loops are short
Innovation-oriented management	Pilot projects, participatory budgeting, digital tools	Adaptability and learning	Positive: organizational learning	Positive: experimentation and reconfiguration

Source: Author's own elaboration based on Lapuente and Van de Walle (2020) and Denhardt and Denhardt (2015).

The structural obstacles mentioned above, financial dependency, slow public procurement, and digital disparities, are documented by official Moroccan sources. The Court of Accounts' annual reports regularly point to the weak rate of own-resource mobilization by local governments and to delays in the execution of investment budgets (Cour des Comptes du Royaume du Maroc, 2020). The Ministry of Interior's guidance on territorial organization similarly acknowledges persistent asymmetries in administrative and digital capacities between urban and rural municipalities (Ministère de l'Intérieur, 2021). Moroccan academic studies confirm that the deployment of performance-oriented management remains uneven across public organizations, reflecting disparities in administrative capacities and digital resources (Rachid, 2021). These converging sources substantiate the claim that structural barriers, rather than merely managerial unwillingness, constrain territorial management control modernization.

4. Public-private comparative analysis: management control systems

4.1 Management control in the private sector

In the private sector, management control has established itself as an indispensable strategic function, founded on a culture of performance, measurement, and continuous adjustment. Enterprises operate in competitive environments where decision-making speed, resource optimization, and anticipation capacity constitute survival and differentiation factors. In this

regard, private sector management control rests on several distinctive characteristics (Bouquin, 2004; Simons, 1995).
Firstly, it is deeply anchored in a shareholder value creation logic, where every investment or resource allocation decision is evaluated against its contribution to economic results. Secondly, it relies on sophisticated planning and steering tools: from Beyond Budgeting approaches to prospective dashboards, through Key Performance Indicator (KPI) systems and agile project management methodologies (Kaplan and Norton, 1992, 1996; Hope and Fraser, 2003). Thirdly, private sector management control increasingly integrates extra-financial criteria, notably ESG dimensions, which enrich performance evaluation beyond the sole profitability criterion (Eccles et al., 2014). Finally, the private sector suggests remarkable agility in reconfiguring its control devices: feedback cycles are short, data is available in real-time through Business Intelligence tools, and organizational structures are designed to enable rapid and decentralized decision-making.
These strengths should nevertheless not be idealized. Private organizations face their own well-documented limitations: short-termism induced by quarterly reporting pressures, goal conflicts between shareholders and other stakeholders, and negative externalities when social and environmental costs are shifted onto communities (Eccles et al., 2014; Denhardt and Denhardt, 2015). Pollitt and Bouckaert (2011) emphasize that performance-oriented approaches may encourage excessive focus on measurable results at the expense of harder-to-quantify outcomes. Moreover, private-sector agility is unevenly distributed: small and medium enterprises often lack the analytical infrastructure of large corporations. Private management systems should therefore be viewed not as universally superior models but as context-dependent arrangements characterized by both advantages and limitations, which tempers any hasty transposition to the public sector.

4.2 Management control in public local governments

The public sector, and particularly Moroccan local governments, presents fundamentally different characteristics that condition the nature and exercise of management control. Unlike private enterprises, local governments do not pursue profit objectives but a public service mission, which profoundly modifies the very definition of performance (Burlaud and Simon, 2003; Bouckaert and Halligan, 2008). Territorial performance is multidimensional: it encompasses administrative efficiency, equity in service distribution, quality of local democracy, and contribution to sustainable development. This complexity renders performance measurement and steering significantly more difficult than in the private sector.
Several structural obstacles limit the agility of public management control. First, financing predominantly ensured through state transfers reduces local governments' decision-making autonomy and limits their maneuvering margin for budgetary reallocation (Oates, 1972; Faguet, 2014). Second, the legal and regulatory framework, though reformed by the 2011 Constitution and the 2015 LOLF, retains significant rigidities: heavy public procurement procedures, inflexible public servant status, and strict legality and regularity constraints enforced by control institutions (Cour des Comptes, general inspections). Furthermore, information system capabilities and analytical skills remain unevenly distributed across territories, creating a digital and managerial fracture that impedes the uniformization of good practices (Schedler et al., 2019; Raudla et al., 2015).
According to Lengnick-Hall et al. (2011), organizational resilience depends on information-processing capacities, resource mobilization mechanisms, and organizational learning processes. Similarly, Teece et al. (2016) argue that organizational agility requires flexible resource allocation and rapid decision-making capabilities. In this regard, the Moroccan institutional framework directly influences the development of resilience and agility within local governments. Decentralization reforms and the principle of free administration strengthen

local adaptive capacities by providing greater decision-making autonomy, whereas financial dependency, administrative rigidities, and procurement constraints may reduce managerial flexibility and limit the ability of local governments to respond rapidly to environmental changes.
Although the LOLF primarily applies to central government administrations, its underlying principles of performance-oriented management, strategic planning, and results-based budgeting have progressively influenced local governance reforms in Morocco. However, unlike ministerial departments directly governed by the LOLF framework, local governments appropriate these principles through decentralization reforms and territorial governance mechanisms, resulting in heterogeneous levels of implementation depending on local administrative and managerial capacities.
These challenges have been highlighted in several Moroccan studies. The implementation of performance-oriented management remains uneven across public organizations, reflecting disparities in administrative capacities, managerial practices, and digital resources (Rachid, 2021). Likewise, studies on territorial governance reforms underline the persistence of institutional and operational constraints affecting the modernization of local management systems and the effective deployment of performance-based approaches within local governments.
However, local governments should not be considered as a homogeneous category. As highlighted by Andrews (2013) and Pritchett et al. (2013), public organizations differ significantly in terms of institutional capacity, managerial resources, and implementation capabilities. Similarly, Kuhlmann and Bouckaert (2016) show that local public sector reforms follow heterogeneous trajectories depending on territorial contexts. Consequently, differences observed between public and private organizations should be interpreted with caution, as important variations also exist among local governments themselves.

4.3 Private sector contributions to the public sector: toward intelligent hybridization

The comparison between the two sectors reveals a significant maturity gap in management control, but also opportunities for practice transfer. The private sector offers several directly mobilizable lessons for local governments. The first contribution concerns the measurement and evaluation culture: enterprises have developed capacity to translate strategy into measurable operational objectives, to track their achievement through relevant indicators, and to feed rapid feedback loops (Simons, 1995; De Waal, 2020). This results-steering culture can inspire local governments in constructing their own performance systems, provided that selected indicators reflect the diversity of public service missions and are not limited to financial criteria.
The second contribution concerns steering tools: strategic dashboards, the Balanced Scorecard, participatory budgeting methodologies, and rolling forecast approaches constitute proven devices in the private sector, adaptable to the public sector provided that institutional and democratic specificities of local governments are accounted for (Kaplan and Norton, 1996; Niven, 2003). The third contribution lies in organizational agility itself: the capacity to rapidly reconfigure processes, experiment with new service delivery forms, and integrate user feedback as a source of continuous improvement (Rigby et al., 2020; Soe and Drechsler, 2018).
However, these transfers must be conducted with caution. The public sector is not a business: its objectives are political, its constraints are democratic, and its financing is structurally different. The mechanical importation of private practices risks producing counterproductive effects, or even undermining the fundamental principles of public action (Denhardt and Denhardt, 2015; Savoie, 2005). The path forward is one of intelligent hybridization: drawing inspiration from private sector analytical rigor, performance culture, and responsiveness, while

preserving the equity, solidarity, and local democracy values that underpin public service (Pollitt and Bouckaert, 2011).

Building upon the literature on public-sector hybridization (Pollitt and Bouckaert, 2011; Denhardt and Denhardt, 2015; Salarzehi et al., 2023), intelligent hybridization is understood in this study as the selective adaptation of private-sector management practices to public-sector contexts while preserving public values, democratic accountability, and institutional legitimacy. To function as an operative construct rather than a mere analytical slogan, four principles are proposed. First, selectivity: only tools whose underlying logic is compatible with public value objectives are eligible for transfer. Second, contextual calibration: transferred tools must be recalibrated to the legal, budgetary, and democratic constraints of local governments. Third, institutional safeguards: hybridization must preserve legality controls, equal treatment, and transparency, so that efficiency gains never compromise public integrity. Fourth, progressive sequencing: adoption should follow a maturity gradient, beginning with low-risk informational tools before engaging structural reforms. The priority application domains are performance measurement, territorial dashboards, participatory budgeting, and digital service delivery, where the maturity gap is largest and the democratic risks are manageable.

Pollitt and Bouckaert (2011) argue that public organizations face a permanent tension between accountability requirements and managerial flexibility. Similarly, Denhardt and Denhardt (2015) emphasize that performance-oriented reforms must remain compatible with democratic values, transparency, and citizen accountability. Consequently, territorial management control requires balancing three complementary logics: conformity control, which ensures legality and procedural compliance; performance control, which focuses on efficiency and results; and innovation-oriented management practices, which enhance adaptability and responsiveness. While conformity controls strengthen accountability, they may reduce organizational flexibility. Conversely, innovation-oriented approaches may foster agility but require greater managerial autonomy and risk acceptance.

The comparative analysis suggests that management control practices differ in their degree of transferability to local governments. To exploit the comparative table directly in the argumentation, a transferability matrix is proposed, classifying each major tool as transferable, adaptable, or non-transferable to the Moroccan local public sector, together with its conditions of success (Table 2). This gradation goes beyond the binary public-private opposition and accounts for the heterogeneity of local governments themselves: large urban municipalities may absorb tools that remain out of reach for small rural communes.

Table 2: Transferability matrix of private-sector management control tools to Moroccan local governments

Management control tool	Transferability	Required adaptations and conditions of success
Performance dashboards and KPIs	Adaptable	Indicators must cover equity, service quality, and sustainability; requires reliable local data systems
Balanced Scorecard	Adaptable	Replace the financial perspective with public value; documented feasibility in government settings (Niven, 2003)
Feedback and evaluation loops	Transferable	Anchor in LOLF-inspired program evaluation; short cycles increase responsiveness
Participatory budgeting	Transferable	Aligns with democratic accountability; requires citizen engagement mechanisms
Rolling forecasts / Beyond Budgeting	Adaptable	Compatible only with multi-year programming flexibility; limited by state transfer rules
Profit-oriented financial indicators (ROI, EBITDA)	Non transferable	Contradicts the public service mission; usable at most as internal cost-efficiency measures
Shareholder-value governance	Non transferable	Incompatible with democratic accountability and equal treatment of citizens

Source: Author's own elaboration based on Kaplan and Norton (1996), Niven (2003), and Denhardt and Denhardt (2015).

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Table 3: Comparative analysis of management control systems: private vs. public sector

Dimension	**Private Sector**	**Public Sector (Local Government)**
Primary Objective	Shareholder value creation and profit maximization	Public service delivery and social welfare
Performance Definition	Financial metrics (ROI, EBITDA, revenue growth)	Multidimensional: efficiency, equity, democracy, sustainability
Management Control Tools	BSC, KPI dashboards, Beyond Budgeting, agile PM	LOLF-based programs, legality/regularity controls
Decision-Making Speed	Rapid, decentralized with real-time data	Slow, centralized with bureaucratic procedures
Feedback Cycles	Short (weekly/monthly), real-time BI	Long (annual), compliance-focused reporting
Resource Flexibility	High autonomy in allocation	Constrained by state transfers and procurement rules
Digital Maturity	Advanced (AI, BI, cloud-native)	Uneven, often limited to basic accounting systems
ESG Integration	Well-developed reporting frameworks	Emerging, not yet mainstream
Accountability	Market and shareholder driven	Political, administrative, and democratic

Source: Author's own elaboration based on the comparative literature.

5. Discussion and implications

5.1 Theoretical implications

The contributions of this conceptual study should be stated with the prudence that its non-empirical nature requires. What is demonstrated here is a conceptual articulation grounded in the literature; what is inferred is a set of plausible relationships between territorial management control, resilience, and agility; what is recommended, finally, belongs to the normative register and awaits empirical testing. With this distinction in mind, three theoretical implications emerge.

First, this research extends the application of management control theory to territorial public sector contexts, suggesting how NPM-inspired tools require significant adaptation to accommodate the political, legal, and social specificities of local governance. Our analysis supports Bouckaert and Halligan's (2008) contention that public performance is inherently multidimensional, and that management control systems in this context must integrate financial, social, environmental, and democratic indicators.

Second, the paper advances the conceptual integration of resilience and agility literature within public administration studies. While these concepts have been extensively studied in private sector management and organizational psychology, their systematic application to local government contexts remains underdeveloped. Our proposed conceptual framework offers a theoretically grounded synthesis that positions management control as the mediating mechanism between institutional enablers and adaptive outcomes.

Third, the comparative public-private analysis contributes to the growing body of scholarship on administrative reform in developing countries. By situating the Moroccan case within broader debates on decentralization, NPM, and agile governance, the paper offers insights relevant to similar contexts in the Global South, where institutional hybridization presents both opportunities and risks (Andrews, 2013; Pritchett et al., 2013).

These theoretical contributions must be read in dialogue with skeptical scholarship. Critics of New Public Management have shown that performance measurement regimes can generate administrative burden, gaming behaviors, and goal displacement (Savoie, 2005), and that reform outcomes are highly heterogeneous across institutional contexts (Pollitt and Bouckaert, 2011). Public administration scholarship in the New Public Service tradition warns that managerial efficiency should remain subordinated to democratic accountability and citizen engagement (Denhardt and Denhardt, 2015). A dialectical reading therefore suggests that territorial management control is neither the panacea promised by reformist accounts nor the distortion denounced by its critics: it is a context-dependent governance mechanism whose effects on resilience and agility depend on the balance struck between conformity, performance, and innovation logics. This interpretation is consistent with evidence that local public sector reforms follow heterogeneous trajectories shaped by territorial capacity (Kuhlmann and Bouckaert, 2016).

5.2 Managerial implications and policy recommendations

Given the diversity of reforms required and the varying capacities of Moroccan local governments, the recommendations proposed in this study are organized according to their implementation horizon, distinguishing short-term, medium-term, and long-term priorities.

Short-term priorities:

In the short term, local governments should focus on strengthening managerial and analytical capacities. This includes investing in targeted training programs in performance management, data analysis, and project management. Developing a culture of evaluation and continuous improvement is equally important. Rather than treating performance gaps as failures, local governments should view them as opportunities for organizational learning and adaptation. As highlighted by Luthans et al. (2006) and De Waal (2020), organizational culture represents a critical determinant of management control effectiveness and long-term performance improvement.

Medium-term priorities:

In the medium term, local governments should reinforce their organizational and technological infrastructures. The creation of dedicated management control units, staffed with multidisciplinary profiles and directly attached to council presidencies, would contribute to institutionalizing performance management practices (Rachid, 2021). International experience suggests that such units are most effective when they combine financial expertise, sectoral knowledge, and data analytics capabilities (Moynihan, 2008; Melkers and Willoughby, 2005).

At the same time, the deployment of integrated information systems, interactive territorial dashboards, and participatory budgeting approaches would strengthen both internal steering quality and transparency toward citizens. The digital transformation of local governments offers significant opportunities for data-driven decision-making, provided that investments in digital infrastructure are accompanied by human capital development and organizational process redesign (Salem, 2016; Mergel et al., 2020).

Long-term priorities:

In the long term, deeper institutional and regulatory reforms are required to support the sustainable modernization of territorial management control. Continued alignment of the legal framework with performance-oriented governance principles remains necessary, particularly through the simplification of public procurement procedures, the expansion of local resource mobilization capacities, and the strengthening of local executive autonomy in budgetary management.

Furthermore, the successful implementation of performance-oriented reforms requires more than regulatory compliance. It implies a gradual transformation toward a results-oriented governance culture that remains compatible with democratic accountability, transparency, and public service values. Such reforms require sustained political commitment and institutional support over extended periods.

The implementation of these recommendations is likely to vary significantly across Moroccan local governments. Differences in municipal size, administrative capacity, availability of qualified human resources, local political leadership, and levels of digital maturity may influence both the pace and effectiveness of management control reforms. Larger urban

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municipalities generally possess greater financial and technical resources to support modernization initiatives, whereas smaller or rural local governments may face more substantial implementation constraints. Consequently, territorial management control reforms should be adapted to local contexts rather than applied through a uniform approach. This observation is consistent with contingency theory, which emphasizes that organizational arrangements must remain aligned with contextual conditions (Lawrence and Lorsch, 1967; Donaldson, 2001).

6. Conclusion

This paper has examined the extent to which territorial management control can serve as a lever for resilience and agility in Moroccan local governments facing budgetary and institutional constraints. Four main contributions emerge. First, the article proposes an integrative conceptual framework linking territorial management control, organizational resilience, and organizational agility, three bodies of literature that had largely evolved separately, and positions management control as the mediating mechanism between institutional enablers and adaptive outcomes. Second, it clarifies the conceptual boundaries of territorial management control and specifies the mechanisms, information, anticipation, and learning, through which it can plausibly influence adaptive capacities. Third, it demonstrates the analytical value of the Moroccan context, where the 2011 Constitution and the 2015 budget reform create enabling conditions whose effectiveness is nevertheless constrained by institutional misalignments between legal frameworks, planning instruments, and territorial practices. Fourth, it tempers the promise of public-private hybridization by specifying its principles, safeguards, and priority domains, arguing that selective adaptation is preferable to mechanical transfer.
More specifically, the study highlights the relevance of the Moroccan institutional context as a laboratory for examining the opportunities and limitations of public-sector modernization. The 2011 Constitution and the 2015 LOLF provide a favorable legal framework for agile territorial governance, yet actual implementation remains constrained by structural barriers including financial dependency, procedural rigidities, and uneven digital capabilities. The proposed conceptual framework integrates management control, resilience, and agility within a coherent analytical structure, offering both theoretical contributions and practical guidance for territorial managers. The literature reviewed suggests that Moroccan local governments may benefit more from forms of intelligent hybridization than from the direct transfer of private-sector management practices.

Limitations

Several limitations qualify the scope of these contributions. First, the study is conceptual in nature, relying on secondary sources and documentary analysis rather than primary empirical data; the proposed relationships therefore retain the status of theoretical propositions requiring empirical confirmation. Second, the analysis focuses on the Moroccan context, which limits the direct generalizability of the argument, although the framework may be transferable, with caution, to comparable decentralizing contexts. Third, the public-private comparison necessarily involves some degree of idealization, as both sectors exhibit significant internal diversity. Fourth, the conceptual nature of the study creates a risk of normative over-interpretation: the expected benefits of territorial management control are derived from the literature rather than observed in the field, and the absence of empirical validation prevents any claim of demonstrated effectiveness. These limitations are intrinsic to the genre of the conceptual paper and delimit the confidence with which the framework's predictions can be asserted.

Future research directions

Several concrete avenues follow from these limitations. Multi-site comparative case studies of Moroccan local governments of different sizes and territorial contexts would identify the critical success factors of management control modernization and the conditions of its replicability. Quantitative surveys administered to local elected officials, managers, and public employees could be used to test the relationships proposed in the conceptual framework and to validate its measurement scales. Longitudinal research would be valuable for examining how management control systems are progressively appropriated and institutionalized within local governments over time, particularly around crisis episodes that reveal resilience capacities. The exploration of big data, artificial intelligence, and open data in transforming territorial management control represents a particularly timely avenue (De Waal, 2020). Finally, an international comparative perspective covering North African and Sub-Saharan African experiences of decentralization and territorial performance steering would enrich understanding of public management control transformation in developing contexts and would contribute to a more contextually grounded public management theory.

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