

## **Evaluation of Results-Based Management in Optimizing the efficiency of public expenditure**

### **Evaluation de la gestion axée sur les résultats dans l'optimisation de l'efficacité des dépenses publiques**

**SALIM Chaimae**

Doctorante

Faculté des Sciences Juridiques Economiques et Sociales Souissi

Université Mohammed-V, Rabat

Laboratoire de Recherche en Compétitivité Economique et Performance Managériale

(LARCEPEM)

Maroc

**KHARISS Mohammed**

Professeur d'enseignement supérieur

Faculté des Sciences Juridiques Economiques et Sociales Souissi

Université Mohammed-V, Rabat

Laboratoire de Recherche en Compétitivité Economique et Performance Managériale

(LARCEPEM)

Maroc

**Date submitted :** 15/12/2025

**Date of acceptance :** 03/02/2026

**To cite this article :**

SALIM C. & KHARISS M. (2026) «Evaluation of Results-Based Management in Optimizing the efficiency of public expenditure», Revue Internationale des Sciences de Gestion « Volume 9 : Numéro 1 » pp : 877 - 894

## Abstract

This article examines the impact of results-based management on the efficiency of public spending within the frameperfowork of budgetary reforms undertaken by the Moroccan administration. Relying on a qualitative methodology, the research combines a documentary review of budgetary texts and official reports with a series of semi-structured interviews conducted with eight program managers from various ministries.

The findings show that RBM has helped strengthen public performance through several levers: the clarification of objectives, the introduction of performance indicators, three-year budget programming, and the initial steps toward increased accountability of stakeholders. However, certain limitations remain, particularly regarding the quality of indicators, the effectiveness of monitoring and evaluation, the unfinished modernization of internal and external controls, and the weak performance culture within some administrations.

The study highlights the need for stronger political commitment, support for change management, and better alignment between strategic planning and budget allocation. These results underscore that while RBM holds significant potential, it requires structural and cultural adjustments to fully achieve its goals in terms of efficiency and accountability.

**Keywords :** Results-Based Management, Public Expenditure, Budgetary Efficiency, Public Performance, Budget Programming.

## Résumé

Cet article s'intéresse à l'impact de la gestion axée sur les résultats sur l'efficacité des dépenses publiques, dans le cadre des réformes budgétaires entreprises par l'administration marocaine. S'appuyant sur une méthodologie qualitative, la recherche combine une revue documentaire des textes budgétaires et des rapports officiels avec une série d'entretiens semi-directifs menés auprès de huit responsables de programme issus de différents ministères.

Les résultats montrent que la GAR a contribué à renforcer la performance publique à travers plusieurs leviers : la clarification des objectifs, l'introduction d'indicateurs de performance, la programmation budgétaire triennale, ainsi qu'un début de responsabilisation des gestionnaires. Toutefois, des limites subsistent, notamment dans la qualité des indicateurs, l'efficacité du suivi et de l'évaluation, la modernisation inachevée des contrôles internes et externes, ainsi que la faible culture de la performance au sein de certaines administrations.

L'étude met en évidence la nécessité d'un engagement politique renforcé, d'un accompagnement en conduite du changement et d'une meilleure articulation entre planification stratégique et allocation budgétaire. Ces résultats soulignent que la GAR, bien que porteuse de potentialités, nécessite des ajustements structurels et culturels pour atteindre pleinement ses objectifs en matière d'efficience et de redevabilité.

**Mots clés :** gestion axée sur les résultats, dépenses publiques, efficacité budgétaire, performance publique, programmation budgétaire.

## Introduction

To address growing budgetary constraints and increasing demands for transparency and performance, the State seeks to optimize the allocation and use of public resources and to improve the efficiency of public spending, in order to ensure the sustainability of public services and meet citizens' expectations. In this context, results-based management (RBM) offers a management framework that emphasizes objectives, expected outcomes, and continuous performance evaluation. It aims to move beyond traditional approaches focused on inputs and procedures by prioritizing an orientation toward the real impacts of public policies.

Results-based management is grounded in the establishment of clear indicators that make it possible to measure the real impact of public spending on citizens' well-being. By integrating these indicators into the decision-making process, governments can better steer their budgetary priorities, identify areas requiring adjustment, and ensure that resources are allocated in an optimal manner. In other words, the focus is no longer on merely executing a budget in compliance with administrative rules, but on ensuring that each expenditure contributes to specific and measurable outcome-oriented objectives.

Accordingly, this study seeks to address the following research question:

**How can results-based management contribute to optimizing the efficiency of public spending while ensuring improved budgetary performance and greater transparency?**

To achieve the objectives of this research and respond to the central issue, the main question has been broken down into a set of sub-questions:

- What are the fundamental principles of results-based management, and how are they applied in the public sector?
- Through which mechanisms can results-based management improve the efficiency of public spending?
- What are the main challenges and obstacles encountered in the implementation of results-based management within public administrations?

Despite the growing adoption of results-based management in public administrations, empirical evidence on its actual impact on the efficiency of public spending remains limited, particularly in developing countries. While some studies examine related concepts such as performance-based budgeting or accountability mechanisms, few provide a rigorous assessment of the causal relationship between RBM and expenditure efficiency. This gap underscores the relevance and timeliness of the present study, which aims to contribute to both theory and practice by

analyzing how RBM can enhance the effectiveness, transparency, and performance of public resource management.

## 1. Theoretical Framework

### 1.1. Definition of Results-Based Management

Results-based management (RBM) is a participatory approach centered on program planning. It is structured around the achievement of clearly defined and measurable results, with the aim of improving effectiveness, efficiency, and managerial accountability. This approach is based on a cyclical logic that shifts from an input-oriented perspective to a results-oriented one. Its ultimate objective is to establish a direct link between allocated resources and the achievement of results, thereby enhancing efficiency, service quality, as well as transparency and accountability in public management (Jobert, 2013). Moreover, RBM is built on three main logical linkages that connect the quality of services delivered to citizens, the optimization of resources, and the accountability of public managers (Mazouz & Leclerc, 2008).

In his article, Boumkhaled (2018) cites Meier (1998), who defines RBM as “an approach that seeks to bring about significant changes in the way organizations operate, with an emphasis on improving performance as expressed through results. RBM includes a management framework and tools that facilitate strategic planning, risk management, performance monitoring, and evaluation. Its primary aim is to enhance the organization’s learning capacity and to enable it to fulfill its accountability obligations through performance reporting” (Boumkhaled, Lkhoyaali, & El Halaissi, 2018).

According to the Treasury Board of Canada Secretariat, RBM is a management approach that is both comprehensive and based on the life cycle of a policy, program, or initiative. It integrates overall strategy, people, processes, and measurement systems in order to improve decision-making and drive change. This approach focuses on sound planning, the implementation of performance measures, learning and adaptation, and accountability (El Ousaa & Fasly, 2023). Similarly, the Organisation for Economic Co-operation and Development (OECD) defines results-based management as a management style that prioritizes the achievement of predefined objectives. This managerial approach transforms internal organizational processes by emphasizing efficiency improvements with the aim of attaining results.

Taken together, these definitions highlight the crucial role of RBM in strengthening institutional accountability and demonstrating organizational effectiveness. Results-based management focuses on the achievement of previously established objectives, placing the notion of results

at the core of managerial and organizational action. According to Mazouz and Leclerc (2008), it is based on four types of results that leaders must integrate into their performance-oriented approach:

- **Service delivery results**, which relate to the services provided to citizens and their improvement, such as service quality or reduced processing times;
- **Management results**, which refer to the efficiency of internal organizational processes, including task allocation and improved working conditions for staff, aimed at transforming available resources into quality services;
- **Strategic orientation results**, which are associated with medium- and long-term strategic decisions that influence both service delivery to users and the management of the organization;
- **Overall improvement results**, which concern the evaluation of service delivery in light of the expectations of the target population and the optimization of resources.

These different forms of results seek to ensure more transparent and accountable management while promoting continuous improvement in organizational processes.

## 1.2. Principles of Results-Based Management

By focusing on results, the actors involved are better able to align their efforts with strategic objectives, thereby maximizing the effectiveness of interventions. This approach is based on continuous dialogue among partners, as well as the use of practical tools for participatory diagnosis, risk management, strategic planning, and the monitoring and evaluation of progress achieved. It incorporates the following principles:

- **Partnership:** Sharing a common mission and jointly agreeing on objectives and expected results facilitates the engagement of stakeholders from the earliest stages of a project or program and throughout its entire duration.
- **Accountability:** Participation and accountability are key elements of results-based management. Clarifying roles and responsibilities among stakeholders helps create a climate of cohesion and fosters a sense of ownership over the actions undertaken and the outcomes of the project or program.
- **Transparency:** Broadening the base of information and consultation ensures that the efforts and contributions of all parties are taken into account, promotes better communication and collaboration, and supports the shared goal of achieving the desired results.

- **Simplicity:** Ease of understanding and application of RBM is essential to ensure effective monitoring and evaluation of achieved results, thereby enabling stakeholders to make informed and timely decisions.

One of the fundamental characteristics of results-based management lies in the ongoing dialogue among partners. This dialogue is essential to ensure the involvement of all stakeholders, including beneficiaries, throughout the budget preparation process, so that their needs and priorities are fully taken into consideration. This strengthens local ownership of programs and increases the likelihood of success. Moreover, this approach relies on practical tools such as participatory diagnosis, which allows beneficiaries to play an active role in assessing needs and defining objective.

### 1.3. Context of the Adoption of Results-Based Management in Morocco

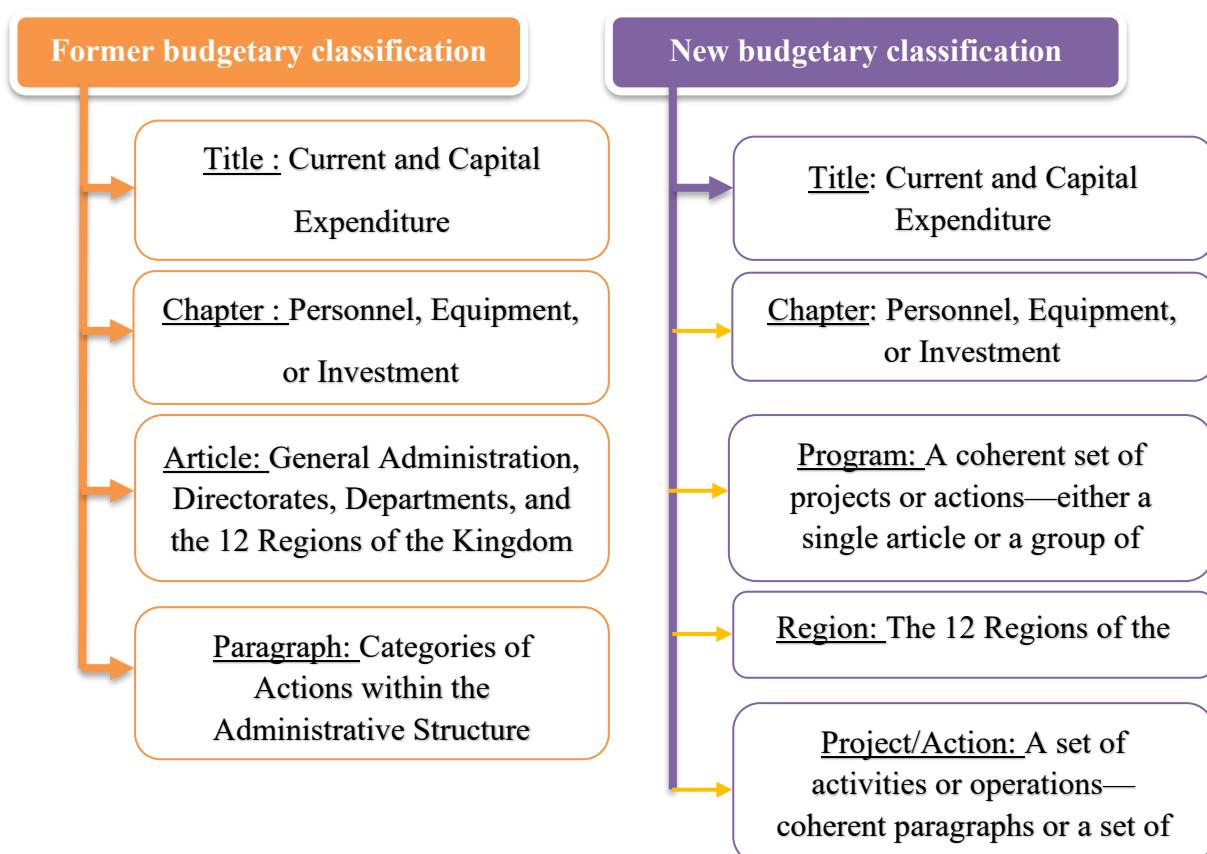
In order to modernize the functioning of public administration and improve its effectiveness and efficiency, Morocco embarked, from the early 2000s, on a broad process of structural reforms aimed at modernizing and rationalizing public management. The first generation of reforms, however, did not enable the country to withstand the impact of the 2008 economic crisis. As a result, the government launched a second generation of reforms focused on consolidating good governance and strengthening public sector performance. These reforms pursued several key objectives :

- Strengthening the effectiveness of public spending by enhancing performance and orienting the budget toward results;
- Granting greater autonomy and accountability to budget managers;
- Streamlining and simplifying public expenditure procedures, as illustrated by the integrated public expenditure management system introduced in 2009;
- Enhancing the clarity of budgetary choices through multiannual budget programming;
- Promoting budgetary deconcentration in order to foster proximity-based management aimed at better satisfying citizens' needs.

The modernization of public financial management became a major strategic objective for the State, with the aim of integrating the principles of performance and good governance. In this context, Morocco adopted Organic Law No. 130-13, promulgated by Dahir No. 1-15-62 of 14 Chaabane 1436 (2 June 2015), which established a results-based budget management framework. This reform was crucial for implementing the provisions of the new Constitution and initiating the second generation of structural reforms.

The explanatory memorandum of the Organic Budget Law (LOLF), issued by the Ministry of Economy and Finance, situates this reform within an international context in which several pioneering countries had already reformed their public financial management systems in favor of a results-oriented approach. This reform represents the culmination of a budgetary reform process carried out over several years (MEF, 2015). For the first time, Moroccan public policy moved away from an input- and expenditure-based logic toward an approach grounded in the evaluation, comparison, and analysis of results. However, a key challenge for the Moroccan government was to integrate international best practices in public financial management within the framework of the LOLF, while taking into account the managerial capacities of Moroccan administrations and adapting these practices to the national context, both constitutionally and administratively (Nafzaoui & Ferdoussi, 2019).

**Figure No. 1: The structure of the budgetary classification in Morocco before and after the reform of the Organic Finance Law (LOLF)**



Source: The Guide for the Construction of Budgetary Programs

This law establishes a performance-oriented framework aimed at optimizing the use of public funds and strengthening the accountability of government actors. The LOLF introduces several innovations that reflect this drive toward modernization and optimization of budget

management. In particular, it emphasizes the evaluation of the results of public spending rather than focusing solely on allocated amounts. This approach promotes more efficient resource allocation by prioritizing the most effective projects and programs.

However, the transition to results-oriented budgeting requires the implementation of a new budgetary classification structured around performance-based programs.

#### **1.4. Medium-Term Budgetary Programming (Three-Year Budget Framework)**

Multiannual budgetary programming plays a central role in Morocco's economic and fiscal policy, as it seeks to support sustainable development while respecting public financial capacities and ensuring the long-term viability of economic policies.

Within this framework, the government has established a rolling three-year Medium-Term Expenditure Framework (MTEF). This mechanism aims to strengthen the coherence of sectoral policies with macroeconomic objectives, facilitate trade-offs between sectors, and ensure a more efficient allocation of budgetary resources.

Ministerial departments prepare their sectoral MTEFs on the basis of expenditure and Treasury revenue forecasts. These sectoral MTEFs are then consolidated into an overall MTEF, which presents projections of State expenditure over a three-year period. The MTEF pursues several objectives: strengthening overall fiscal discipline by ensuring that future public policies are compatible with the State's financial capacity; improving the allocation of resources across sectors in line with strategic priorities; defining a multiannual plan for achieving policy objectives, often over several years; and enhancing operational performance by providing reliable forecasts for program management and a framework for performance monitoring.

Prepared annually in Morocco, the MTEF establishes projections for the various categories of State expenditure, including wage bill expenditures and current operating costs of public administrations, over a three-year horizon. Expenditures for the first year are fully aligned with the annual budget, while projections for the following two years are indicative and reflect the financing needs of action programs derived from government priorities. Taking into account macroeconomic sustainability objectives, these projections are developed by each ministry in the form of detailed sectoral MTEFs, broken down by action program, in order to ensure consistency between intra-sectoral allocations and sectoral strategies, and to improve predictability in program management.

Once validated, sectoral MTEFs can serve as a basis for contractual arrangements between central administrations and deconcentrated services through three-year performance and resource contracts. These contracts aim to strengthen budgetary performance at the local level. The overall MTEF, prepared by the Ministry of Finance, consolidates the sectoral MTEFs and provides a summary of expenditure projections by ministry. During the preparation of the draft finance law for the following year, once budget ceilings are established, ministerial departments update their sectoral MTEFs to generate a new version of the overall MTEF. The first year must be consistent with the budget for the upcoming year, while the two subsequent years must align with the Treasury's financial projections.

### 1.5. Budgetary Performance Management

Budgetary performance management relies on several levers aimed at preparing annual performance plans, monitoring the corresponding indicators, and adopting an approach focused on the efficiency of public spending in terms of socio-economic impact and the quality of services delivered.

As previously noted, the performance framework established in Morocco is integrated within a three-year budgetary planning cycle, which includes projections for the following three years. The first year benefits from a firm decision regarding the allocation of budgetary appropriations to each program, while the subsequent two years represent anticipated program developments. However, the control and management of performance are crucial to ensure oversight and information on the ongoing dynamics of the current year's program. This guarantees a stronger alignment between actual achievements and budgetary planning, both in terms of results and the resources mobilized, thereby ensuring optimal alignment of projected values for the two forthcoming years.

Each program is detailed in an action plan specifying how agreed objectives will be achieved, along with performance and monitoring indicators that guide and steer activities in the event of identified issues. Furthermore, the program ensures alignment with the objectives defined in the framework of the three-year budgetary programming, maintaining coherence of actions over the medium term.

Performance management operates through a virtuous cycle that ensures consistency between the commitments made in the annual performance plan and the results reported in the annual performance report. This cycle establishes mechanisms for adjustment between two budgetary

periods, allowing actions to be reoriented based on feedback and ensuring continued alignment with performance objectives (Hinti & Zahar, 2020).

## 2. Methodological Approach

### 2.1. Research Design

According to Grunow (1995), research design—also referred to as research architecture—constitutes the structural framework that ensures coherence between the different components of a study, including the research problem, the theoretical foundations, the data collected, the methods of analysis, and the results obtained. It represents a central element of any empirical research, irrespective of the object of study or the methodological approach adopted (Grunow, 1995, cited in Thiétart et al., 2014).

In order to examine how the results-based management reform can contribute to enhancing the performance and efficiency of public expenditure, this research adopts a qualitative methodological approach. This approach relies on a twofold strategy: first, a documentary analysis of official reports and budgetary documents related to the implementation of the reform; second, semi-structured interviews with budget program managers within public administrations, aimed at understanding how these actors interpret and apply the reform in their daily professional practices.

This methodological choice is justified by the exploratory nature of the study. As noted by Colle (2006), exploratory qualitative research seeks to develop an in-depth understanding of a phenomenon, thereby enabling a more nuanced analysis. In the same vein, Kirk and Miller (1986) underline the relevance of qualitative methods for capturing the contextual dimensions of phenomena that remain insufficiently explored in the existing literature.

Drawing on Van Manen (1990), qualitative research is understood as a set of interpretive approaches designed to describe and assign meaning to social phenomena, beyond their mere statistical occurrence. Unlike quantitative methods, qualitative analysis aims to reflect as faithfully as possible the specific characteristics and complexities of a given context (cited in Gambault, 2000).

Within this research framework, the objective is therefore to analyze how the instruments of results-based management are perceived, understood, and implemented by public officials in their efforts to improve public expenditure performance. The qualitative approach, particularly through semi-structured interviews, enables the collection of rich and contextualized data by

facilitating direct interaction with key actors who possess firsthand operational experience of the reform.

## 2.2. Data Collection Methods

In order to gain an in-depth understanding of the dynamics related to results-based management and the effectiveness of public expenditure, we opted for interviews as the primary means of accessing facts, representations, and interpretations of situations experienced by the actors themselves (Wacheux & Rojot, 1996). This choice is explained by our intention to access discursive data (Baumard, 2003), while also allowing the participants to express themselves freely. Moreover, as Abel (1981) argues, interviews help create a climate of trust and make it possible to bring to light the issues experienced by actors within the organization.

Romelaer (2005) further notes that interviews are among the most widely used qualitative methods in the social sciences. He defines the interview as “a scientific investigation procedure that uses verbal communication to collect information related to a predefined objective.” In the same vein, Colle (2006), drawing on the definitions proposed by Blanchet (Blanchet et al., 1985; Blanchet et al., 1987; Blanchet & Gotman, 1992), provides a more descriptive definition of the research interview as “an interaction between two individuals, an interviewer and an interviewee, conducted and recorded by the interviewer, whose objective is to encourage the production of a coherent discourse by the interviewee on a theme defined within the framework of a research project.”

The interviews conducted with program managers enabled us to establish meaningful interaction with these actors and to deepen our understanding of their perceptions, professional experiences, and the difficulties encountered in the exercise of their functions. These exchanges took place in the form of individual interviews, a format particularly well suited given the sensitivity of the topic addressed, especially with regard to public financial management.

Prior to each interview, we devoted a few minutes to presenting our research project to the participants, including our status, the objectives of the interview, the overall purpose of the study, the nature of the interaction we sought to establish, and the confidentiality of their statements (Plane, 2000). This introductory phase helped to create a climate of trust (Wacheux, 1996) and closeness (Plane, 2000), thereby facilitating spontaneous responses and enhancing the richness of the exchanges (Desmarais & Moscarola, 2004).

### 2.3. Data Analysis

Several approaches can be used for the analysis of textual data, including content analysis, discourse analysis, lexical statistical analysis, and lexicographic analysis (Desmarais & Moscarola, 2004). However, lexical analysis and content analysis remain the two most widely used methods in the social sciences (Bardin, 2007). While lexical analysis focuses on the nature and richness of the vocabulary used, content analysis is based on the identification of units of analysis, which may consist of sentence fragments, groups of words, or entire sentences related to a specific theme.

In our case, we adopted thematic content analysis, defined as a method that involves segmenting and classifying discourse according to themes or units of meaning (Bardin, 2003). This approach appeared to be the most relevant for achieving our research objectives, namely to bring out themes related to the notion of accountability, stakeholder involvement in public governance, and the mental representations of public managers regarding these issues.

The analysis was preceded by a complete and faithful transcription of the eight interviews conducted. This step is essential to ensure the rigor of interpretation. Subsequently, the statements were grouped around major analytical axes, initially defined as interview guides. This structuring process enables the researcher to make sense of the data by integrating them into a broader theoretical framework, thereby facilitating conceptualization (Angot & Milano, 1999).

### 2.4. Sample Specification

The sample consists of eight program managers involved in the preparation, execution, and monitoring of the budget within various public administrations:

- Two managers from the Ministry of National Education, Preschool Education, and Sports;
- One manager from the Ministry of Youth, Culture, and Communication;
- Two managers from the Ministry of Equipment and Water;
- One manager from the Ministry of Digital Transition and Administrative Reform;
- One manager from the Ministry of Health;
- One manager from the Ministry of Economy and Finance.

The interviews, with an average duration of 30 minutes, were conducted between April 3 and April 28, 2025. In accordance with the participants' wishes, their anonymity was preserved.

Ensuring the confidentiality of their statements also proved to be an important lever in encouraging free and uninhibited expression.

The selection of these ministries and respondents was not purely opportunistic but guided by considerations of sectoral diversity and relevance to results-based management. The chosen ministries cover a broad spectrum of public policy areas, including education, health, infrastructure, youth and culture, digital transformation, and finance. This diversity ensures that the study captures insights from both social and economic sectors, as well as ministries with operational, strategic, and regulatory responsibilities.

The choice of program managers as respondents is also justified by their strategic role within their respective ministries. These actors are directly involved in the various stages of the budget cycle, from planning and execution to monitoring and evaluation. Their in-depth knowledge of internal arrangements, operational constraints, and on-the-ground realities makes them key informants for understanding the concrete challenges associated with results-based management.

Moreover, program managers act as an interface between policy orientations and operational implementation. They are therefore at the center of tensions, trade-offs, and opportunities for improvement. Their perspectives are particularly valuable for identifying both the levers and obstacles to enhancing the effectiveness, transparency, and efficiency of public spending. By combining sectoral representativeness and functional expertise, this sample provides a robust foundation for analyzing the implementation and impact of results-based management in Moroccan public administrations.

### 3. Results and Discussion

Semi-structured interviews provided in-depth and nuanced insights into the implementation of results-based management (RBM) within Moroccan public administrations. Overall, respondents acknowledged that RBM has contributed positively to improving the efficiency of public expenditure, although several operational challenges continue to limit its full effectiveness.

#### 3.1 From an input-oriented approach to a results-driven logic

One of the major contributions of RBM lies in the shift from a management approach centered on inputs to one focused on outcomes. According to the interviewees, this transition has enhanced the strategic allocation of resources by aligning them more closely with predefined objectives, particularly in relation to both investment and operating expenditures. By

systematically linking program costs to expected results, RBM encourages more coherent planning and reinforces the consistency between objectives and mobilized resources. As emphasized by a program manager, “expenditures are no longer considered as ends in themselves, but as instruments serving clearly defined goals.” The consensus among respondents suggests that the impact of this transformation is increasingly visible through the results achieved during budget program implementation.

### **3.2 The structuring role of performance indicators**

Performance indicators are widely perceived as a central pillar of RBM. Interview findings indicate that these tools contribute not only to enhancing the efficiency of public spending but also to strengthening transparency and accountability. Indicators enable administrations to track progress, identify performance gaps, and introduce corrective measures when necessary. However, respondents also pointed out several shortcomings, noting that some indicators insufficiently reflect actual program activities or fail to capture the real performance of public action. Others stressed that the limited involvement of statistical services in their design has reduced their relevance and reliability.

### **3.3 Medium-term budgetary programming and strategic visibility**

Medium-term budgetary programming is generally regarded as an effective steering mechanism that improves coherence between strategic priorities and budgetary allocations. This framework facilitates the monitoring of ongoing investment projects while supporting forward-looking planning across fiscal years. Several interviewees highlighted its contribution to performance tracking over time and to enhanced visibility regarding project implementation. Nonetheless, respondents also reported weaknesses, particularly the absence of systematic mechanisms for renewing high-performing programs and the limited translation of observed results into concrete budgetary adjustments.

### **3.4 Budget allocation based on expected results**

For most respondents, allocating budgetary resources on the basis of expected outcomes represents a significant step forward, as it relies on a more comprehensive assessment of planned activities. This approach strengthens expenditure justification and reinforces efficiency by explicitly linking financial resources to anticipated results. However, some interviewees adopted a more cautious view, arguing that in practice, budget allocations often continue to

follow organizational structures and historical patterns, thereby constraining the full adoption of a performance-oriented logic.

### **3.5 Managerial accountability and autonomy**

Managerial accountability constitutes a core dimension of RBM. Several participants acknowledged that the reform has expanded the autonomy of program managers, particularly in the management of human and financial resources. Nevertheless, this autonomy is sometimes perceived as largely formal, in the absence of clearly defined accountability mechanisms, performance reporting systems, and incentive structures. As one manager noted, expectations in terms of results are not always matched by the provision of adequate managerial levers.

### **3.6 Monitoring and evaluation practices**

Monitoring and evaluation are considered essential components of RBM. While progress has been achieved the interviews reveal that the evaluation culture remains underdeveloped. Limited human resources, insufficient expertise in results analysis, and weak dissemination of evaluation findings continue to hinder organizational learning and constrain the capacity to adjust public policies effectively.

### **3.7 Internal control: between compliance and performance**

Two contrasting perspectives emerge regarding internal control. Some respondents view existing control mechanisms as tools that support the efficient use of resources within the RBM framework. Others argue that controls remain predominantly focused on legal and financial compliance, with limited attention to outcomes and impacts. This suggests that further modernization of internal control systems is required to better integrate performance considerations into oversight processes.

### **3.8 Toward a culture of performance**

All interviewees agreed that RBM implementation necessitates a profound transformation of administrative practices and mindsets. Although initial progress has been made, the diffusion of a performance culture remains uneven across ministries and hierarchical levels, and resistance persists where RBM is perceived as an additional bureaucratic burden. Strengthening this culture requires sustained investment in training, change management, and strategic leadership.

### 3.9 Program-based presentation of budgetary credits

Finally, respondents unanimously emphasized that presenting budgetary credits by programs significantly enhances the efficiency of both investment and operating expenditures. By structuring budgets around programs, actions, and activities, this approach improves the visibility of objectives and facilitates a more rational allocation of resources aligned with expected results. As such, program-based budgeting constitutes a foundational element of the performance-oriented framework promoted by RBM.

## Conclusion

The objective of this article was to examine the effect of results-based management (RBM) mechanisms on the efficiency of public expenditure. Through a qualitative approach focused on the Moroccan context, this study highlights a mixed impact of these mechanisms on public spending efficiency.

On the one hand, several tools introduced as part of budgetary reforms inspired by RBM have had a positive effect. These include the structuring of budgets into programs, actions, activities, and tasks; medium-term budgetary programming; performance reports; performance measurement indicators; and ex-ante parliamentary controls. These instruments have contributed to enhancing transparency, budgetary clarity, and the accountability of public managers.

On the other hand, some levers still struggle to produce the expected results. The allocation of credits based on expected outcomes and costs, internal and external ex-post budgetary controls, as well as shortcomings in the implementation of monitoring and evaluation mechanisms, limit the overall impact of RBM on public expenditure efficiency.

In summary, results-based management has introduced performance-oriented practices into the Moroccan public administration, but its implementation remains constrained by several structural and cultural challenges: low-quality indicators, insufficient monitoring, an underdeveloped performance culture, and incomplete reform of control mechanisms.

Overcoming these obstacles requires renewed political commitment, support for change management, and better alignment between strategic planning and budget allocation. Ultimately, while RBM represents a promising lever for improving performance and accountability in the public sector, it requires substantial adjustments to fully achieve its objectives.

## BIBLIOGRAPHIE

- Abel, A. (1981). L'intervention. *Actes de la recherche en Sciences Sociales*, 38(1), 42-48.
- ACDI, La gestion axée sur les résultats à l'ACDI : Guide d'introduction aux concepts et principes, janvier 1999.
- Baumard, P. (2003). Les paradoxes de la connaissance organisationnelle. *Le paradoxe : Penser et gérer autrement les organisations*, pp-129.
- BOUAZZA, M., & JEBOURI, B. (2023). Gestion axée sur les Résultats : Analyse benchmarking pour une instauration réussite à l'enceinte de l'administration publique marocaine. *International Journal of Accounting, Finance, Auditing, Management and Economics*, 4(5-2), 1011-1033.
- Boumkhaled, M., Lkhoyaali, B., & El Halaissi, M. (2018). La gestion axée sur les résultats (GAR) au Maroc: une lecture critique. *Revue du contrôle, de la comptabilité et de l'audit*, 2(4).
- Colle, R. (2006). L'influence de la GRH à la carte sur la fidélité des salariés : le rôle du sentiment d'auto-détermination. Doctorat en sciences de gestion, Université Paul-Cézanne, Aix-Marseille III.
- EL OUSAA, A., & FASLY, H. (2023). La Gestion axée sur les Résultats et son impact sur la performance des Collectivités Territoriales marocaines. *Revue Internationale du Chercheur*, 4(3).
- ENNESRAOUI, D., & RDAIT, A. E. H. (2021). L'ADMINISTRATION PUBLIQUE MAROCAINE ET LE pari DE LA PERFORMANCE. *Revue Internationale des Sciences de Gestion*, 4(2).
- Gombault, A. (2000). La construction de l'identité organisationnelle : une étude exploratoire au musée du Louvre (Doctoral dissertation, Bordeaux 4).
- HINTI, S., & ZAHAR, A. (2020). Approche budgétaire axée sur les Résultats, transformation économique et développement inclusif au Maroc : Une approche analytique à la lumière des dispositions édictées par la LOLF N 130-13. *Revue du contrôle, de la comptabilité et de l'audit*, 4(3).
- Jobert, S. (2013). Gestion axée sur les résultats, logique et instrumentation. ENAP, Québec.
- KATUMBA, G. S. M. (2022). APPLICATION DU BUDGET-PROGRAMME EN RÉPUBLIQUE DÉMOCRATIQUE DU CONGO : ANALYSE CRITIQUE ET PERSPECTIVES. *Revue Internationale des Sciences de Gestion*, 5(3).

- Kirk, J., & Miller, M. L. (1986). Reliability and validity in qualitative research (Vol. 1). Sage.
- Mazouz, B., & Leclerc, J. (2008). Gestion intégrée par résultats : concevoir et gérer autrement la performance dans l'administration publique. PUQ.
- Mazouz, B., & Leclerc, J. (2008). Gestion intégrée par résultats: concevoir et gérer autrement la performance dans l'Administration publique. PUQ.
- Nicaise, M. E. D. E. (2004). LA NOUVELLE GESTION BUDGETAIRE : L 'EXPERIENCE DES BUDGETS DE PROGRAMME AU BENIN. Afrilex n, 56-86.
- Romelaer, P. (2005). L'entretien de recherche (No. Hal-00160028).
- Schneier, C. E., Beatty, R. W., & Baird, L. S. (1986). Creating a performance management system. Training & Development Journal.
- Van Manen, M. (2006). Writing qualitatively, or the demands of writing. Qualitative health research, 16(5), 713-722.
- Wacheux, F., & Rojot, J. (1996). Méthodes qualitatives et recherche en gestion (pp. 201-209). Paris : Economica.