

Moroccan public reforms inspired by New Public Management

Les reformes publiques Marocaines inspirées du New Public Management

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Abstract

New Public Management is a management style that has taken the world by storm, redefining how the public sector operates everywhere. According to the precepts of the New Public Management movement, the public sphere should restructure its entire framework to include practices directly inspired by those used in the private sector such as governance, strategic planning, management of human resources, management control, auditing, since they've brought considerable results there. The Kingdom of Morocco has been influenced to modernize its public sector by many factors such as the state of its economic indicators, the will of the king and the relationship of the country with different international organizations, and the deep dissatisfaction of the tax paying citizens by the quality of the public service. To achieve that, over the last 20 years Morocco has introduced a plethora of changes aimed at reforming its public sector, many of these changes were directly inspired by the some of practices of the New Public Management. This paper aims therefor to review how these reforms were implemented.

Keyword: New Public Management; Public Reforms; public sector; governance; management control.

Résumé

Le New public management est un style de management qui a conquis le monde et redéfini comment la gestion du secteur public est opérée. Selon les apports du New Public Management on trouve le besoin de transformation du cadre public pour inclure des pratiques inspirées directement de celles utilisées dans le secteur privé notamment, la gouvernance, pilotage stratégique, management des ressources humaines, contrôle de gestion. Le royaume a été influencé par plusieurs facteur pour moderniser son secteur public comme, l'état de ses indicateurs économiques, la volonté du roi et la relation du pays avec des organismes internationaux, ainsi que la profonde insatisfaction des citoyens par rapport aux services publics. Le Maroc s'est donc lancé pendant ces 20 dernières années dans plusieurs reformes de son secteur public, inspirées notamment par le New Public Management. Cet article a ainsi pour objectif d'évalué ces réformes.

Mots clés : New Public Management; réformes publiques; secteur public; gouvernance; contrôle de gestion.

Introduction

It is a truth universally acknowledged that services provided by organizations belonging to the public sector, are fundamental to a well-functioning society. It is the manifestation of the relationship between the government and the citizens, since it is indirectly compensated by the taxes that the latter pays to the former. With the uprise of capitalism and the new technologies that offer an easy access to information, there has been a radical change in the expectations and behavior of the taxpayers. The government has to reconcile between having limited financial resources and the ever-growing expectations from its citizens. Public policies went from a politic of minimal state emblematic to the early 19th century, to the instauration of the welfare state after the Second World War. In the 80's, many OCDE countries started to feel the down sides of the direct intervention of the State in the rationalization of public services, such as a high stagflation (which is the combination of inflation, weak growth and unemployment). This is how the school of New Public Management came to be, introducing in the public sphere notions that were normally used in the private one, such as effectiveness and efficiency, as a way to correct the insufficiencies of the public sector in performance and governance. (BELARAJ & OUKASSI 2020).

Morocco is no exception, for the country has suffered for a longtime from a deep dissatisfaction towards the public services provided to them by all types of public institutions, which is plagued by many liabilities (Bureaucracy, excessive centralization, a non-functioning management of human resources, absence of communication,...). In the last few years, in the perspective of energizing the public sector, Morocco has set many projects inspired by the movement of New Public Management, therefore utilizing tools that were previously used solely in the private sector such as, governance, strategic planning, management of human resources, management control, auditing, the monitoring of performance and quality of public services... Seeking to ultimately gain a positive perception from the taxpaying citizens. In light of these changes, the questions that we can't help but ask remain: how were the reforms inspired by the New Public Management movement were operated in Morocco? Did the results of these reforms achieve what NPM sets out to achieve?

These questions suppose the following hypotheses:

- The reforms inspired by New Public Management were well implemented, and their results are completely aligned with the precepts of NPM.

- The reforms inspired by New Public Management were implemented in a way that presents some deficiencies, and their results are partially aligned with the precepts of NPM.
- The reforms inspired by New Public Management were implemented in a way that presents many deficiencies, and their results are not aligned with the precepts of NPM.

To answer these questions and put these hypotheses to the test, this paper will consist of literary review divided in three sections. The first one will consist of presentation of the movement of New Public Management and its precepts. The second section will present the factors that inspired the change in Morocco. Finally, the last one, will proceed to evaluate some of the reforms that were adopted by the kingdom, particularly highlighting their objectives, the resources that were needed for their implementation and the results they produced.

1. The ascension of the movement of New Public Management as a style of management in the public sector:

By the end of the 80's, the classic bureaucratic management style that was considered the main type used in the public sector begun to show severe insufficiencies and was challenged in countries like England, Australia and New Zealand. The model of public sector management that emerged from there, will later be called the New Public Management. To clearly define New Public Management is a difficult task, since it consists of many techniques that can't be defined by one paradigm, " NMP is a hybrid construct , that is systematic and evolving" (Eymery-Douzans, 2008, p.80).

New Public Management begun as a discussion of the general changes in the organization and management of executive government. It was, Hood and Jackson 1991, who based on their field work in the public administration in the UK and Australia in 1991 that have dubbed it New Public Management. Hood (1991) points out that NPM is a marriage of two different streams of ideas. The first one, is set around a business-type managerialism borrowed from the private sector. The other one was new institutional economics which draws on public choice, transaction cost theory and principal-agent theory. For Hood NPM consists of 7 doctrines, with each one coming to replace a former practice, the following table summarizes these aspects of NPM.

Table1: Doctrines of New Public Management:

Doctrines	Replaces	Accounting implications
A disaggregation of Public Service into separately managed independent entities.	A uniform Public Service that avoids underlaps or overlaps in accountability.	More cost centre units
A policy-making style using, contract based competitive provision, with internal markets and term contracts. Or policies driven by opinion polling of the constituencies and not the one coming from within public bureaucracy.	Unspecified employment contracts, open-ended provision, linking of purchase, provision production, ...	Focus on the structuration of the origins of costs. Making cost data become commercially confidential and cooperative behavior becomes costly
A style of management traditionally used in the private sector corporate practice.	Stress on Public Sector ethic fixed pay and hiring rules, model employer orientation, centralized personnel structure, jobs for life	Private-sector accounting norms
A strong sense of cost-cutting	Stable base budget and establishment norms, minimum standards, union vetoes	More stress on the bottom line
A renewed emphasis on, hands-on top type of management, separation of management matters (how to do?) from policy matters (what to do?).	Paramount stress on policy skills and rules, not micro-management	Fewer general procedural constraints on handling of contracts, cash, staff; coupled with more use of financial data for management accountability
A clear set of measurable	Qualitative and implicit	Performance indicators and

standards that aim to evaluate performance and success.	standards and norms	audit
A well-established system of output control.	Stress on procedure and control.	Move away from detailed accounting for particular activities towards broader cost centre accounting.

Source: Hood, 1995:96

The aspect of New Public Management that stood out the most, was the desire to get rid of a monolith type of public sectors, which were believed to be inefficient. To break up these monoliths, NMP introduced competition between these public sector units and put in place strict type of controls over the one that did not operate in markets or quasi-markets.

New Public Management is the name given to the post bureaucratic oval movement of government reforms. One of its most distinct features is the promotion of a clear shift from an input to output orientation (Schedler and propeller 2000). NMP aims to introduce to the public sector management, competition for resources, accountability and measures to determine the effectiveness of the outputs employed.

Moreover , for Barberis, NMP is a public management culture that gives much importance to the citizen or customer’s trust as well as the need for accountability for results. It encourages the idea of decentralized control, by creating alternative service delivery mechanisms, including quasi-markets with public and private service providers competing for resources from policymakers and donors (Barberis, 1998). This obsession for efficiency in the public sector fueled the “checking” culture. which had as a consequence, the emergence of the audit society and “audit explosion”. For Hoggett (1996), the restructuring process in specifically the UK has been accompanied by three distinct strategies of control:

- The introduction of competition in order to co-ordinate the activities of the decentralized units
- Decentralizing operations whilst simultaneously maintaining a centralized control over strategy and policy
- An expansion in the development of performance management and monitoring – like initiatives and activities.

For The « Dictionnaire encyclopédique de l'administration publique », (on line), www.dictionnaire.enap.ca.(consulted on the 05/02/2019)) NMP is founded on the principles of result-based management style aiming to introduced an efficient cost cutting system capable to produce satisfactory services for the citizens. It also offers flexibility and freedom to the managers in order to improve the decision-making process.

Gow et Dufour (2000), assume that NMP encourages the Public Sector to use impartation, Public-Privat-Partnerships and Privatization. It helps with the professionalization of the public workers, because it offers to them a room for maneuver. The authors also say that to adopt NMP implies the use tools that originally belong to the private sector such as result oriented management style, the introduction of competition Public Departments,...

For Mastronadri (1998), NMP can be similar to a "Quarry" where the policy makers can choose from different elements the ones suitable to help them face their challenges. But, the metaphor doesn't mean that the introduction of one element for itself is enough to call it NPM, but it requires a minimum set of tools and elements to be combined.

By combining the perspectives of many authors, Batley et Larbi (2004) gathered the characteristics of New Public Management into two ideological branches. The first one set around the restructuration of the managerial system in the public sector as a whole by introducing, among other things, decentralization, desegregation and downsizing. NMP is therefore a « management approach » (Holmes and Shand, 2005), oriented towards results aiming, to reduce public expenses, the betterment of the quality of public services (Value for money), and the optimization of the policy and reform making process. (Laffin and painter, 1995; Aucoin, 1990 ; Pollit and Bouckaeret, 2000). The second ideological branch promotes, market principals, competition in the public sector, privatization of procedures and the impartation of public services. It defines NMP as a set of managerial tools and techniques inspired greatly by those practiced in the private sector and adapted to the specificities of the public sector. (Fergie et al., 1996; Thynne, 2003).

1. Factors that pushed Morocco to incite change of its public sector:

With the start of the new millennium, Morocco declared the intention of restructuring the public sector framework and modernize its public institutions, as part of the its efforts to become an emerging country and to integrate world economy. This desire for change was influenced by the following factors:

1.1 Economic factors:

One of the most notable reasons for the changes the kingdom has set out to achieve is the state of its the conjuncture. Since, it has suffered greatly from the economic crisis the world suffered from and its impact on the country's economic indicators. The Moroccan Economy is highly depending for resources, on Agriculture, phosphate minerals, and tourism. Its growth therefor immensely volatile and subject to the vagaries of the weather or, the fluctuation of the price for phosphate on the international market.

As for the economic indicators, in 1981 the budget deficit was 14% of GDP, but thanks to the structural adjustment pact concluded with the international monetary fund it reached 2.4% of GDP in 1993. (BENSOUDA,N. (2010). It was also influenced by the introduction of value-added tax in 1986, corporate tax in 1987 and income tax in 1990, which had a positive impact on the country's public revenues. The Budget deficit stabilized between 1992 and 2009 varying between 2% and 4%, reaching in 2012, 7% of the GDP, which was due the worldwide recession that invaded the world at that time. Also, Morocco's efforts to control and reduce the amount of its expenditures, helped regulate the deficit in 2017 it reached 3.5% of the GDP.

Another indicator of the health of public finances is the state debt rate. In Morocco it started to become problematic in the 80's where it went from 37.15% in 1980 to 84.64% in 1988. But between 1994 and 2009, it encountered and substantial decrease from 73.66% to 46.10%. This will stop in 2016 where the public debt rate reaches 64.9% and 65.1% in 2017.

Furthermore, the period between 1960-2004 was characterized by a notable uneven evolution of economic growth, which was not sufficient with an average rate of 4.2%. The period of 2000-2010 saw the launch of many sectorial development strategies and acceleration of liberalization policies which helped the rate of economic growth reach 5%. However, between 2011-2016, due to the international climate of global recession, the country's economic growth declined to only 3.5%.

Therefore, "the performance of the Moroccan economy is less than the economic performance of other emerging economies, even though it's still more than the one of other countries in the MENA region, it doesn't reflect all the efforts and investments poured into it." (OCDE (2017).

1.2 Political factors:

The efforts deployed by the Moroccan government are great influenced by the royal directives and wishes for a modern public administration capable to satisfy the needs of the citizens.

They were explicitly expressed in multiple Royal speeches and letters, most notable among them:

- “ My loyal subjects, My address to you today will concern the launching of the next phase of the advanced regionalization process, the impact such a development can have in terms of strengthening our democratic development model and the substantial revision of the Constitution it implies. The latter should serve as the cornerstone of the new, comprehensive reforms I intend to initiate, as part of the continuing interaction with all of the nation’s stakeholders.” **His Majesty, King Mohammed VI (2011)**. In His historic speech of the 9th of Mars 2011, the sovereign presents the regionalization process as a priority and calls for the need for the restructuration of the Constitution.
- “....State agencies are suffering from several shortcomings, including weak performance and issues relating to the quality of the services provided to citizens. They also suffer from an inflated workforce, from the lack of competence and from the absence of a sense of responsibility among many employees.... The official or civil servant who holds public office, or exercises public authority that entrusts him or her with people’s affairs and interests, should at least fulfill public service obligations and seek to help people...Similarly, access to the civil service should be on the basis of competence, merit and equal opportunity.” **His Majesty, King Mohammed VI (2016)**. The Royal speech of the 14th of October 2016 at parliament opening shed the light on the multiple deficiencies that plague the Moroccan public service, and demands out of the many institutions belonging to the public sector, active acts of change.

Furthermore, because of globalization the Kingdom’s resolve for change was also influenced by, the strong sway that international institution (IMF, World bank, WTO...) hold, and politic, economic, social, cultural, relation that Morocco entertains with other countries. Consequently, among the recommendations that the International Monetary Fund expressed in its annual article V consulting reports of 2006 and 2010, there is the need for:

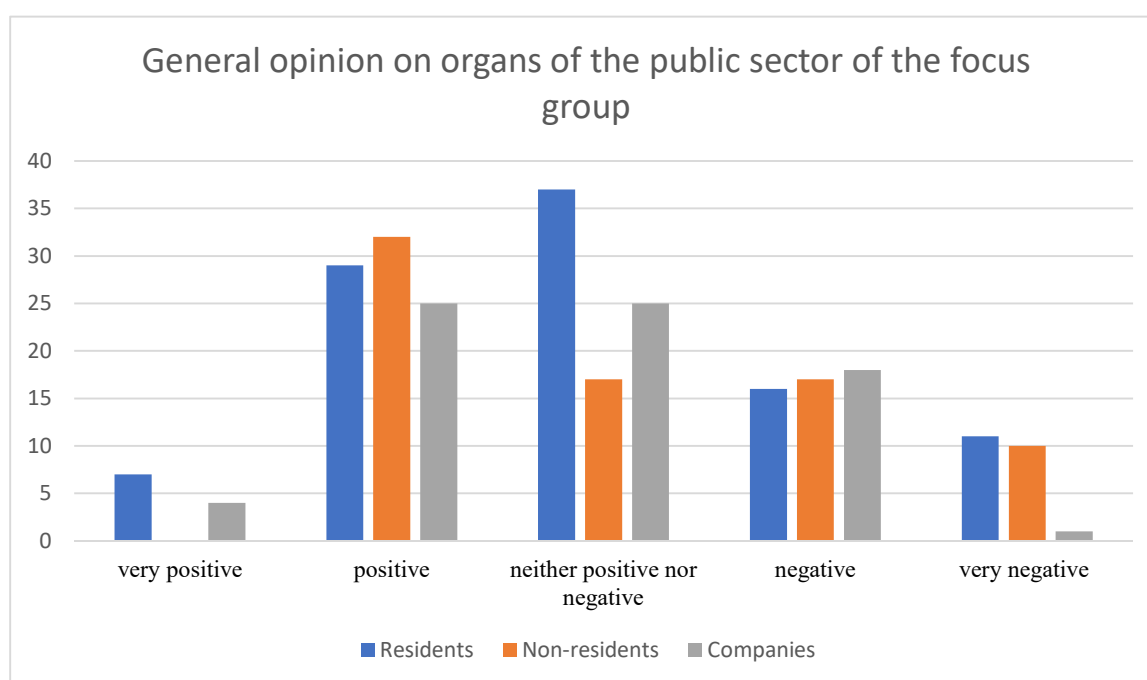
- Reduction of budget deficit
- Simplification and reform of fiscal framework
- Decrease of public salary mass
- Improvement of the process of managing public expenses.

1.3 Social Factors:

In the last 20 years , the relationship between the citizens and the institution or any organs providing a public service went from bad to worse, where they regard it as unjust system

pegged against them. In 2013, the Economic, Social and Environmental Council presented a report on the level of satisfaction of the Moroccan citizens by the public services. ESEC used a survey taken by 3000 citizens (residents and not resident) and more than 1100 companies. They also based their report on the result focus groups of non-profit organizations, managers belonging to different ministry department charged with the modernization of public service. Their global opinion on the public sector institutions is presented in the following chart:

Figure 1: General opinion on organs of the public sector of the focus group:



Source: Report of the ESEC, 2013.

The results show that only 7% of Moroccan residents have an excellent opinion of the country's public sector organizations. The great majority (37% residents, 40% non-residents 33% of compagnies), don't have a clearly expressed opinion on the subject choosing neither positive nor negative. Those who have chosen either the option of negative or dreadful, cite the following reasons as justification for their position:

- The Difficult access to public services which could be due to an over excessive centralization.
- The long time need to process cases asking for a public service due largely to, complexity of procedures, the great number of legal texts or laws and the many contradictions that leave ways to interpretations of administrative heads or public servers without scruples.

- The lack of communication between the different institutions providing public services and the citizens seeking said services. Since it's difficult to know the prerequisites, documents needed without physically going there.
- The poor state of public organization's offices, unsatisfactory quality of the service they provide, the incompetence of public servers, and corruption with Morocco is 80th out of 181 in the global ranking on corruption by Transparency international.
- The non-existence of trust between the public server and the citizen, since the first always demands proof of the validity of the documents of the second. Also, the citizen always assumes that public server is corrupted, incompetent and lazy.

Therefore, according to the participants to this study, the aspects that must be improved upon can be regrouped in the following table:

Table 2: Aspects to improve in public organizations according to a focus group:

Aspects to improve upon	companies	Citizens (residents)	Citizens (non-residents)
The Time necessary for preparation of documents	59%	68%	49%
The Simplification of procedures	34%	47%	39%
The Respect of the rights of the users	-	46%	38%
The Waiting time	39%	-	41%
The Access and proximity	34%	32%	47%
The availability of the public servers	48%	-	-
The Welcome	-	-	41%

Source: Report of the ESEC, 2013.

2. Administrative reforms inspired by The New Public Management:

After conquering many Anglo-Saxon and European countries without forgetting New-Zealand, New Public Management caught the attention of the Moroccan decision makers.

In order to study the impact of NMP on the practices used in the public sector in Morocco, we will present some of the reforms it launches, highlighting the results they produced and insufficiencies they presented.

3.1 Major Administrative reforms :

The Moroccan quest for a modern and well-functioning public sector started in the late 90's, it launched after that many initiatives to achieve that goal. In the following section we will present the most notable one of the last 30 years regrouped in 3 phases.

3.1.1 Phase I : Between 1990-2000 :

The Moroccan government started its journey of change with the adoption of “**The pact for good management**”. Which resulted from a seminar that gathered in 1998 members of the Moroccan administration, magistrature, business sphere or civil society. The adoption of this pact signaled the countries wish to promote a culture of ethics, values and all the practices ensuring courteous and honest interaction with the citizens.

It also aimed for the rationalization of public management, thanks to, among other things to introduction of organizational audit and the institutional analysis for the restructuration of the public services, the strengthening of competences and the modernization of the management of human resources.

The perspectives born out of PGM will later be added to “**The handbook on administrative reform**”. Which consists of a document that acts as a support for the decision-making process which proposed general reforms without assigning to it any concrete objectives.

3.1.2 Phase II: Between 2000-2010:

Economic and social development plan (2000-2004), marked the acknowledgement of the government for the necessity for change. It had for objectives:

- The creation of a climate opportune to a state of rights and human rights.
- A restructuration of the Moroccan economy, adapting it to the advances of technology, to face the competition on an international, global scale and striving for sustainable development.
- The lowering of the social deficit and disparities between the social classes or geographic zones.

The Economic and social development plan was the basis for many reforms in many sectors such as, Employment, education, housing, agriculture,... To accompany these reforms, the ESDP aimed for the modernization and restructuration of the public service institutions by working among other things on:

- Filling the gap between the public service providers and the citizens: by an overall simplification of the procedures, giving the decentralized administrations the autonomy necessary for them to make decisions.

- Rationalizing the management of human resources: by giving the public total payroll a strategic vision. By installing a recruitment and remuneration on the basis of equity, transparency, and a promotion system based on the performance, merit and education.

In 2005, the report evaluating the Economic and social development plan, determined that despite allocating objectives fixed in time to the plan, many reforms were never developed and stayed at the project state. Also these efforts undertaken by the kingdom were noteworthy but still insufficient to help realize the objectives it aimed for. These results were deemed insufficient due among other things to, the lack of studies that would've assisted in identifying the needs of the citizens, as well as the actions to launch to satisfy these needs. This plan was hindered by the lack of communication between the different ministry departments nationally and locally, creating in some cases issues in the interference of attributions especially in the field of modernization of the public sectors.

Public Administration Reform Support Program: in 2003 with the help from the European Union, World Bank and African Development Bank, the PARSP started and lasted 6 years and 4 phases. This ambitious program was introduced to accompany the structural reforms born out of Economic and social development plan. Therefore, through this program, the Moroccan government was seeking to better the quality of public services provided in the kingdom as well as reducing costs to the national purse. More specifically it aimed to:

- Strengthen the public finances, since the budgeting techniques used paid little attention to the medium-term..
- Improve the human resources management system used in the public sector.
- Reduce the Staff, since the government employed a greater number of civil servants than it actually needed.
- To lessen the administrative formalities in the hope to ease the access to public services.

Among the concrete actions undertaken by the government in the framework of the PARSP to achieve these objectives, there is:

- The operation "INTILAKA" that was designed to reduce the total payroll and its heavy burden on the Moroccan economy, since in 2004 it constituted 12.8% of the country's GDP. This action was officially launched on the 23rd December 2004 through the Decree n°02.04.811. In its first year it generated 50 865 requests to benefit from an early retirement from which 38 763 were accepted. Though this scheme

would ultimately succeed in reducing 7.6% of civil servant, it acted only on an exceptional basis and not a long-lasting solution.

- Provisional management of staffing project: which aimed the optimization of human resources management process used in the public sector. Through, the introduction of a new system for management of staffing, employment and competences to the management of human resources. As well as the implementation of a new system for remuneration and harmonization of computer systems to various public service institutions.

The measures for administrative decentralization: presented in the decree n°02.05.1369 on the 02rd December 2005, aimed to define the outlines of decentralization, while highlighting the competences and staff needed to be redeployed in the deconcentrated services. But, in the field it manifested only as a transfer of attributions through a delegation of signatures.

In summary, Public Administration Reform Support Program resulted only in the conception of tools or the adoption of juridical texts. The actions that aimed to reduce the total amount of payroll reached effective realization stage, but it didn't take present a sustainable sense or strategic vision. Also, all the reforms neglected to take into account actions set around providing a better service for the citizen, but focused only on the internal issues and difficulties.

3.1.3 Phase III : From 2010-...

Constitutional reform act: adopted in 2011 it constitutes the outcome of many reforms striving for a more modern and performing public administration. M. Nouredine BENSOUDA, general treasurer of the kingdom said "it is perceivable that the new constitution is greatly influenced by the principals and norms used in the private sector, under the influence of New Public Management. Among the new constitutional amendments inspired by NMP, we could find:

- The strengthening of the role of parliament, for his role as voice of the people. By, enforcing the right to information of the parliament,
- The introduction of pluri-annularity in process of preparing public budgets.
- the consecration of quality norms of transparency, evaluation of accounts.
- the reinforcement of the independence and prerogatives of the court of audit.
- The enshrinement of the values of quality, transparency, responsibility and accountability in the heart of public service.

The Organic law of public finance law: After the many changes undertaken on the constitution with the referendum of 2011, a new Organic law of public finances was needed. In 2015, the new Organic law of public finance came to be, with the following strategic objectives:

- Adjusting the old Organic law of public finance law to take into accounts the new notion born out of the new constitution. Such as, public finance, advanced regionalization and administrative decentralization. Also consolidating the position of the finance law as the main tool that executes public policies and sectorial strategies.
- Improving efficacy and efficiency in the public service, coherency of public policies and the lowering of public expenses.
- Making financial equilibrium, transparency and simplification into fundamental principles of public finance.
- Reinforcing the power of the parliament on financial control and appreciation of public politics.

The project of organic law of finance law followed a process that took into account, the real capabilities of each administration, the international know-how on the matter. The three main axis of this project are :

- **The strengthening of performance in public management** : through the switch from means oriented type of budget to a result oriented type of budgets. The use of a multi-annual type of programming framework for the preparation of the finance law. The introduction of a normative type of budget nomenclature set around programs, project/action and that include the advanced regionalization dimension. The obligation to present each year reports comparing for each program the realizations with the initial previsions.
- **The institutionalization of the principals guarantying the transparency of the public finances:** by among other things, introducing accrual accounting and cost accounting to public accounting. Forbidding putting functioning expenditures in the same lines of budget as investment expenditures...
- **The empowerment of the control of the parliament on the public finance:** most notably by adding on the list of information to be offered by the government. The review of the preparation process of the finance law.

3.2 Thoughts on the administrative reforms launched in Morocco:

The modernization of the public administration is a unique process that depends on the socio-economic context of each country. Therefore the major transformation that Morocco set out to do, present many insufficiencies. On a conceptual level, rapport produced by the Court of Auditing in 2017, shed light on many factors constraining the efficiency in the public service sector as a whole as well as the process of implementing reforms. Among these factors there is, the factor that the majority of change consists of different standalone actions, which did not take any studies or evaluation of feasibility into consideration, ignoring the intricate interdependency of all the elements in public service. Which is why there is need for a global type of reforms that would produce change in all the aspects of the public sector Also, there is the fact that a large number of reforms measures are vague, do not specify the means, schedule, impact on the budget, nor the modalities of evaluation of the results. Other factor presented by the rapport is, the rigidity and lack of flexibility of the classic structure if public service institutions, which principally due to the lack of coordination between the multiple actors of the reform and their different interpretations of it.

Concerning the matter of the reforms, according to report of the OCDE published in 2017, on the state of economic governance reforms in Morocco. The Country needs to launch reforms set around the relationship between the citizen and public sector institutions. Introduction of tools aiming to evaluate, monitor and improve the quality of public service. Even with the inclusion of advanced regionalization in the constitution, there is still need for mechanisms and layouts that would guarantee territorial governance. Also, the country has to increase its efforts against corruption, by the implementation the change necessary to promote values of integrity and ethics. Finally, the report brings attention on the necessity of operationalization of the budget framework set around a project structure, transparency and performance. As well as the necessity for measures helping the lowering of the expenses related to global payroll and compensation.

Conclusion :

The New Public Management, signaled the end of the era of a management style set around solely blindly following preset administrative procedures, and the dawn of an era of public sector focused on the quest of performance and governance. To achieve that NPM borrows from the practices used in the private sector, assuming they are superior to the ones used in the public sector.

For the case of Morocco, the choice of New Public Management was influenced by three type of factors. The first one was economic, since the economic performances of the kingdom were

not equivalent to the investments poured in to it. For the political factor, the government efforts were aligned with the serene wishes of His Majesty the King Mohamed VI, as well as the expectations of international institutions such as the world Bank or the International Monetary Fund, in order to benefit from the financial support they offer. For the social factors, the importance of change is due to the profound dissatisfaction of the citizens (residents, not residents, companies) of the public service, which worsen the relationship between the taxpayers and the public institutions.

Since the early 90, Morocco started launching many initiatives greatly inspired by NMP, most notable among them there is, The Economic and social development plan between 2000 and 2004. It consisted of a number of reforms to different sectors (agriculture, industry, education, tourism, public administration,...), but it failed to realize its objectives due to an insufficient communication between the ministry departments, also lack of exchanges between the central administrations and the local ones. After 2003, the Public Administration Reform Support Program, which came up with many measures (project INTILAKA, decree n°02.05.1369,...) valued a better management of human resources and the reduction of the amount of payroll will greatly to positive impact on public finances. But PARSP only focused on adopting legal texts or the conception of tools. In 2011, the constitutional referendum was greatly inspired by NMP practices. It ensured « Accountability » by giving to the parliament more power by introducing new ways to evaluate public performance. The new Constitution also enshrined the norms of transparency and accountability. Lastly in 2015, there has been a reshaping of the Organic Law of Public Finance, marking the switch towards a result-oriented style of management, the institution of accrual accounting as well as cost accounting to give a clearer image of public finances.

Finally, to answer the hypothesis stated in the introduction, it's safe to say that in spite all these ambitious efforts, the public reforms in Morocco still present many insufficiencies both on the conception level of the process of their adoption and their content. Which begs the question, is NMP the right fit for reforming the Moroccan public sector?

New public Management has indeed been found to be lacking of universality, meaning that NMP cannot be used by any country; there is need for a particular context for it to succeed. Also, NMP doesn't take into account that it's far easier to satisfy the needs of the consumers belonging to a defined market segment, than those of the taxpaying citizens of a country (BELARAJ & OUKASSI 2020). Finally, this movement, assumes that the private sector as

model, describing all the management tools it uses as without a fault. Which is not true, as shown by the many financial scandals (such as Enron or Xerox).

Among the new alternatives in public management paradigms, there is Public Value Management. Which is a new management style that steers away from seeking performance and efficiency, to focusing on the achievement of the broader governmental goal of public value creation. Which makes one wonder how could Morocco benefit from introducing reforms inspired by Public Value Management?

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