

## **Quelle place de la LOF dans le management public moderne**

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## **Résumé:**

Les premières études effectuées dans ce domaine sont des études anglo-saxonnes qui emploient le terme « *governance* ». En traduisant ce mot de l'anglais au français, certains chercheurs utilisent le mot « gouvernement », d'autres, et qui sont majoritaires, adoptent le terme « gouvernance ». Nous privilégions l'utilisation du terme « gouvernance », dans le cadre de notre papier, afin d'éviter les confusions avec le terme « gouvernement » qui renvoie et évoque plutôt la dimension purement politique, celle du gouvernement qui représente l'autorité dans un pays, que Kettl (2002) définit comme étant un ensemble d'institutions qui se chargent de l'autorité et qui mettent en place des obligations formelles parmi les citoyens. D'autant plus que, dans le cadre de cette étude, nous allons parler de gouvernance publique et qui, nous le verrons plus loin, est un concept totalement différent d'un gouvernement qui dirige les affaires d'un Etat. aussi le NMP qui est un nouveau concept de gestion de l'état à la manière publique. L'interdépendance de ces derniers est l'affaire des gestionnaires publics comment ils se convergent ? quel place a les finances publiques entre ces deux concepts abstraits importés au secteur public ?

**Mots clés :** Management ; Gestion ; Gouvernance ; NMP ; LOLF

## **Abstract :**

The first studies carried out in this field are Anglo-Saxon studies that use the term "governance". In translating this word from English to French, some researchers use the word "government", others, and the majority, adopt the term "governance". We favor the use of the term "governance", in the context of our paper, in order to avoid confusion with the term "government" which refers and evokes rather the purely political dimension, that of the government which represents the authority in a country, which Kettl (2002) defines as being a set of institutions that take on authority and put formal obligations in place among citizens. Especially since, as part of this study, we will talk about public governance and, as we will see later, is a totally different concept of a government that directs the affairs of a state. which is a new concept of state management in a public way. The interdependence of these is the business of public managers

**Keywords:** Management, Management, Governance, NMP, LOLF

## Introduction:

A debate, still topical, then took place between supporters and opponents of the introduction of a market logic in the public sector. The development or emergence of new concepts such as flexibility, efficiency, effectiveness, governance or evaluation in the public sector raises several questions.

Is the adaptation of private management methods to the public sector relevant? To what extent is the transfer of private management methods soluble in the public sector and to what extent does it contribute to citizen satisfaction and the quality of public services? What are the limits of NMP? What are the resistances to its growth?

The purpose of this paper is to know what connection can it exist between NMP and governnace?

## 1. History and origin of public management:

Addressing the history of public management is very difficult because even the expression "public management", often misunderstood and regularly contested, is neither recent nor reserved for some insiders. However, it is the source of many ambiguities that deserve to be removed by striving to find its origins in history. We will start with the French administration, its history and its development in the last years, then a bit of history of the Moroccan public administration, its development and the attempts of modernization undertaken by the Ministry of the Public Service and the Modernization of the Administration. The foundations of management in the public service.

Management in the public service is based on a set of principles that must be respected, but which can be adapted to the specificities of each separate organization. These principles are four in number:

**Figure 1: Principles of public management**



From :Management public in Europe ,Denys Lamarzelle.

## 1.1 Development of the French public sector

The development of the French public sector is marked by a strong tradition and very old values. The habit of a strong distinction between the world of the "public thing" characterized by the general interest and that of private commercial exchanges marked by the search for profit and personal gain, dates back several centuries. According to some authors, the mines of Roman Antiquity mark the first signs of existence of economic units implemented by the public power, we can also cite the example of the royal manufactories under the Old Regime.

In particular, the secular and republican administration was built on "the place left empty by theocracy", and the legal arsenal set up was born out of the struggle waged in the early fourteenth century by the rising monarchy against the pontiff of France. on the one hand, and against the feudal particularisms on the other hand. Thus, the development of the State will be done to the detriment of the autonomous local authorities which will favor the unification of France.

The image of the French public administration is based on regulation and collective balance. More generally, the role of the state is often perceived as a central figure of power, according to various and sometimes even contradictory approaches: from the democratic approach of LOCKE to that sometimes described as despotic of HOBBS, coming after the contrasting approaches of Machiavelli.

Over time, this perception of a strong central power may have changed, especially when neighboring countries saw the development of different ideologies, Thus, in the eighteenth century, British liberal economists help to lose the state a little of his aura, calling it a "necessary evil". Escaping the natural regulations of the market, the administration is, indeed, suspected of abuse of power. Considered as the father of economic liberalism, Adam Smith believes that the missions of the administration must be above all those "that an individual or a small group of individuals would not have an interest in doing or supporting, or whose profit would not cover not for them the expense. He attributes to the sovereign three duties: defense, justice, and "public works and public institutions" (including those that facilitate trade, but also others such as education).France, given its historical specificities and its functioning, has been less affected by economic liberalism. Certainly, until the revolution and even beyond, there were very few general rules concerning the French administrative staff. The empire gave statutes only to certain large bodies of the State and the monarchy conferred by a law, in 1834, a statute accompanied by guarantees to the officers "of land and sea". It was then a

question of specially protecting the management of the army against the risk of political arbitrariness, and of ensuring to the State that it could permanently dispose of agents specialized in a specific profession, which it had to be trained with rigor and intensity. In addition, after the French Revolution, the notion of general interest developed in the name of the principles of freedom and equality. The state thus carries in itself values considered fundamental and finds its legitimacy in the intervention to correct the individual abuses for the collective well-being. Under Napoléon in particular, the centralizing State is structured and declines into ministries in order to ensure a concentration of knowledge necessary for the realization of various missions of general interest. The bodies are constituted by the creation of schools (Bridges and Pavements, Polytechnic ...) designed to dispose the knowledge in question. At the lower levels of administration, the rules and procedures put in place are supposed to create the link between those who know (the big bodies) and those who perform, while preserving the equality of performance of benefits over the entire population. territory. Thus, the creation of state schools (in France) has a twofold objective: to put at the disposal of the nation rare and specific skills on the one hand, and to avoid exposing its qualified agents to the pressures of political power, on the other hand.

The structuring and restructuring of the French public administration of the last fifty years.

During the twentieth century, the public sector experienced a strong acceleration of its development on two levels, quantitative through the increase of the number of civil servants (representing approximately 5 million people) and qualitative with the appearance of new missions supported by the state as the social domain, urbanism and energy. Many authors claim that the two world wars (especially the second) and the periods of restructuring have strengthened the role of the state in the French economic and social life, thus creating habits and references that structures and men have then perpetuated. It was only under the Vichy regime that the first general statute for state officials appeared, after several projects had been drafted and aborted under the Third Republic: these projects were met with the resistance of groups of officials who preferred to be subject to the rules of private law.

The law of 14 September 1941 is therefore the one which, for the first time, was to codify the principles laid down by the Council of State, by recognizing certain guarantees for officials, while limiting their collective rights in the light of the principles of the political regime of the 'time. For these reasons in particular, this status has been canceled on liberalization. In 1945, various texts created the national school of administration, the direction of the civil service and the body of the civil administrations. On October 19, 1946 passed the law defining a

second general statute of the civil servants of the State, taking again and widening the previous text, while developing much more important collective rights. This status will still have to be completed and modified in 1959, date constituting a still current reference for the texts of today. However, they will be widely adapted between 1983 and 1986, especially after the 1982 decentralization law.

- Bureaucratic functioning

The French administration has been characterized, for a long time, by a strong centralization, with the cultural and political heritage of the traditional doctrine of "Jacobinism" professed during the French Revolution. This centralization required an organization and a structure at once enormous, powerful and concentrated hence the adoption of the bureaucratic model advanced by Max WEBER. Even more than in other countries, the French public sector is bureaucratic.

WEBER's starting point lies in an analysis of the forms of administration in the broad sense of the term. This work looks at the way in which men govern in particular to impose an authority and make sure that the legitimacy of the latter is recognized by all. Even if nowadays the term "bureaucracy" has taken on a pejorative connotation, at one time it was more of a rewarding one. Historically and according to Hegel, bureaucracy is a very positive concept, imbued with a certain level of spirituality: senior state officials are considered dedicated, carrying a collective ethic at the service of the public good.

The bureaucracy thus initially defined the model of "good structure" towards which important organizations could strive for rational and effective action.

Of course, organizations as such have existed for a long time, but the development of sophisticated formal structures is a relatively recent phenomenon (about a century), dominant in public or state-related government, but identifiable as well. in capitalist enterprises, Max Weber said that "bureaucracy transcends the boundaries of the public and the private sector [...]; it gradually penetrates the most deferential spheres, when the conditions of administration and mass production characteristic of modernity are united.

Thus, Max WEBER is interested in the late nineteenth and early twentieth century in the development of organizations in Western societies and analyzes in particular the Prussian public administration. His great historical erudition leads him to study finely many administrative organizations from time and place various, following this work, WEBER makes a very interesting conclusion, existence of a relationship between modes of

administration and modes of domination or power and on this basis releases the bureaucratic model, which seems to him to illustrate the distinctive features of Western rationalism. These are based in particular on the following elements:

- A fixed and formalized division of labor;
- a clearly defined hierarchy;
- A system of stable and explicit rules;
- A separation of rights and personal means as well as rights and.

## **1.2 Public management in the Moroccan administration between reform and modernization:**

### **1.2.1 History and evolution of the Moroccan public sector:**

In the aftermath of Morocco's independence, the number of government officials who formed the hard core of the administration did not exceed 3600 agents, two-thirds of whom were French nationals.

One of the major challenges of the Sharifian administration at the time was to build a modern administration, while avoiding creating a complete break with the system inherited from the protectorate period, which lasted more than forty years. The first measures taken by the Sherifian government, responding to the concern of the "national movement", is to "Moroccanize" the personnel at the level of the central administrations and to ensure a strong state presence at the regional level. and provinces of the kingdom. Over a relatively short period, the administration had to engage a large population of civil servants whose level of qualification and profile were not often in line with the actual demands of the job. In addition, the situation of State agents was characterized by legal instability, which was far from constituting a solid basis for a healthy evolution of the civil service.

It was therefore essential to present in a solemn text the fundamental principles which, on the one hand, enshrined the adoption of the career civil service system and, on the other hand, would determine the rights and duties attached to the status of civil servant as well as that the principles of organization of the administrative careers. This explains, without the slightest doubt, the implementation of the first "General Statute of the Public Service" promulgated by the Dahir No. 1.58.008 of 24 February 1958, similar to the statute adopted in France in 1946.

This statute, which is still in force, governs all civil servants of the central State administrations and the external services which depend on it, with the exception of

Magistrates, members of the Royal Armed Forces, and the corps of administrators of the Ministry of the Interior. and magistrates of the court of auditors. These have been endowed with "special statuses" justified by the nature of the functions they perform. It was in this perspective that the "executive reform" was adopted in 1963, which gave rise to numerous statutes. The plethora of the particular statutes, which have since been adopted, and the multiple indemnity schemes that they imply, are, moreover, now problems of the modernization policy pursued by the government. More explicitly, the "General Statute of the Civil Service" lays down the general principles of recruitment, professional conduct and organization of the careers of State officials. These implementing rules have been defined by decree, which is of a general nature (marking and advancement, joint administrative committees, rules of competitions and examinations, secondment procedure, maternity leave, scale of remuneration, etc.). Either special character (special status and derogations).

The whole of this legal edifice constitutes "the reform of the cadres" which was conceived on the basis of three fundamental principles:

- Equal access to the public service: Recruitment in a public administration must be carried out in accordance with the statutory conditions required and set according to the same rules applicable to all public administrations. The general rule of recruitment is the competition, which is open to all candidates without distinction and which has a selective character considering the required skills. Recruitment by title was also chosen to promote a policy of training managers to meet the needs of the administration both qualitatively and quantitatively.
- The uniqueness of the career advancement and career system: The "General Statute of the Civil Service" provides for career guarantees for all State employees. The concern for executive reform is to ensure the application of these guarantees in a uniform manner for all officials. From now on, all civil servants follow the same course of career and no discrimination is made between the different bodies or executives of the State, since the same perspectives both in terms of recruitment, advancement, scoring, Discipline and retirement are open to them, regardless of their assignment administration. However, the implementation of this reform necessitated the compression of existing frameworks prior to the date of its entry into force (1 April 1967). Managers were to be grouped according to the level of their training, their qualifications and the nature of the tasks performed.



Since the promulgation of the general statute in 1958 and the implementation of the reform of cadres in 1963, many texts have enriched the statutory edifice. Two important reforms will follow this first step:

- The reform of the "pension schemes" in 1971, revised in 1990 and again in 1997. This reform offers public servants a relatively advantageous pension system and raises, today, the delicate question of the financing of the Moroccan Pension Fund (CMR). ) by 2015.
- The creation, in the year 2000, of the "Supreme Council of the Civil Service" (CSFP), an advisory body in which representatives of the State, local authorities and representatives of civil servants and public servants sit on a joint basis. 'administration. This council held its first meetings as part of the social dialogue initiated by the government with the unions.

### **1.2.2 Modernization of human resources management:**

The modernization of human resource management in Moroccan public organizations aims to better meet the needs of public services, the aspirations of civil servants and agents and the expectations of citizens. Two different but complementary aspects hold the government's attention in this regard. On the one hand, it concerns the development of the professionalism of the civil service and the recasting of the legal and statutory framework of civil servants and public officials.

- The development of professionalism in the public service:

Today, a modern and successful public service is by definition a public service where professionalism reigns. This implies, in addition to the technical and pedagogical skills of the public official, other values such as loyalty, neutrality, diligence, efficiency and creativity. Professionalism is also the ability of government officials to adapt to changes in the local and international environment and their ability to respond to new economic and social challenges. The development of professionalism can only be achieved by acting on:

in addition, a great heterogeneity characterizes the current situation as regards particular statutes. Many contradictions exist in the different conceptions of organization of the administrative careers of different bodies. Therefore, in-depth work is essential to bring order to the legal system governing the civil service and to bring about the necessary simplifications

and to ensure better harmonization between the components relating to the different administrative and technical bodies.

□ **Modernization aspects of HRM:**

The performance and effectiveness of the administration is linked to the level of performance of its human resources. These resources are considered as the main pillar for the development of the administration and its empowerment for the purpose of its insertion in the social, economic sphere and for the contribution to the challenges of globalization and international competition. The Ministry of Civil Service and Modernization of the Administration by its attributions works for the improvement of the system of the public service which plays an important and effective role in the management of the human resources of the public administrations on the one hand and in the improvement and modernization of the Moroccan administration on the other hand. Indeed, the path of modernization of the Moroccan administration remains linked to the importance that should be given to human resources, by consolidating its skills and developing the spirit of creativity.

Taking into account the importance of the human factor in the modernization of the administration as a basis for good governance focused on efficiency, transparency and proximity, the government has prepared a program of action to improve the system. human resources management.

In this context, government policy tends towards transparency and equal opportunities in the recruitment of skills through the generalization of the recruitment contest as the best way to achieve equal eligibility and to choose the right ones. skills to access public service management and ranks. Except for the national defense and the department in charge of the internal and external safety, the winners of the institutions in charge of the training of the executives of these administrations will be exempt from the formality of the contest since they have already passed the contest of access to these establishments .Regarding access to posts of responsibility, the relevant departments of the Ministry of the Civil Service and the Modernization of Administration have prepared a draft decree setting out the terms and conditions for submission in applications based on merit criteria and the principle of equality between the two sexes in order to institutionalize this principle and to encourage the representation of women in the various positions of responsibility. On the other hand, a new performance appraisal system for public servants based on merit has been introduced, not just the seniority factor that has failed in career and career management.As part of the new approach to restructuring the staff regulations and simplifying the management of the public

service's human resources, four decrees bearing particular statuses of the common frameworks which encompassed several grades and specific frameworks assimilated into a single grade relating to similar functions at the three levels: supervision, control and execution.

Based on the importance of job and skills benchmarks as an unavoidable axis of forecasting management, several ministries are working to complete the process of defining their CERs, which will serve as a basis for a new remuneration system that is yet another HRM modernization lever, that the government is working to achieve this in the near future with a program of a new continuing education strategy published in the official bulletin, pending the completion of sectoral plans related to the needs of each country. department in the field.

To accelerate the application of GPEEC in public administrations, the Ministry of the Public Service and the Modernization of Administration has developed, in collaboration with the World Bank, a "methodological guide to support the management of employment forecasts and skills "in June 2008. This document provides managers with information on the use of CERs in the context of workforce, employment and skills forecasting (GPEEC). It aims to cover all the stages of the GPEEC, the functions of the HRM.

The guide makes it possible to use the RECs as a support for major HRM functions in an integrated and continuous approach: job analysis, continuous training, performance evaluation, response to changing needs, development of the agents' skills according to currently held employment and ongoing support in their career path.

The GPEEC guide prescribes an organizational approach to using CERs based on an annual management cycle. It emphasizes the role of all managers at all levels and sectors of the administration, not just managers and professionals in HRM.

### **1.3 The foundations of NMP**

The new public management has taken the place of many unfinished reforms and modernization attempts by the public sector such as the Planning Programming Budgeting System (PPBS) in the United States or the Rationalization of Budgetary Choices (RCB) in France. These budgetary techniques, set up in the 1960s, were intended to improve the use of public funds. Once the objectives of the projects were defined, they focused on their evaluation through cost-benefit or cost-effectiveness studies. Theoretically, these mechanisms, however, faced many obstacles in their application, mainly because of their complexity.

From a theoretical point of view, the NPM is a concept that draws its foundations from many currents of thought (neoclassical current, theory of organizations, agency theory, property rights theory, etc.) and which by good aspects of the Public Choice ideology based on methodological individualism (ie on the idea that the interests of a public organization must above all be analyzed through the individuals who compose it and strategies associated with them), the use of privatizations and greater flexibility and decentralization of administrative units. The main idea of the NPM is that private sector management methods, superior to those of the public sector, can be transposed to it. The public sector is considered inefficient, excessively bureaucratic, rigid, expensive, focused on its own development (Leviathan effect), non-innovative and with a hierarchy too centralized. To improve it, it is necessary to increase the margins for managers to enable them to better meet the expectations of citizens at the lowest cost. The latter are now assimilated to customers (consumerist logic) while the directors become real managers. This conception of the public sector, and more particularly of the administration, based on the three E's "Economy, Efficiency, Efficiency", is the opposite of that of Weber for which the "bureaucracy", a true ideal type, is the condition even efficiency by its rationalist dimension.

#### **1.4 Benefits of new public management:**

The introduction of new public management has many advantages. First of all, it makes it possible to perfect and modernize public action, which is often considered as counterproductive, by introducing into it elements of rationality and managerial practices. As in the private sector, the public sector produces goods and services, manages a budget, a treasury, its staff and pursues specific objectives. However, the objectives differ. In the public sector, the objective is the satisfaction of the general interest whereas in the private sector, it is profitability and profit. Differences also exist in terms of human resources.

Indeed, in the public sector, job security is widespread with the status of the civil service, a symbol of neutrality and equal opportunities, while in the private sector, non-protection of employment is a reality (compensation pays more attention to personal involvement). Other specificities exist in terms of legislation, means, location, etc. The fact that public officials are elected or appointed also has an impact. The public sector is therefore essentially based on a legal rationality whereas the private sector is based on a managerial rationality. The NPM then tends to substitute this last type of rationality for classical legal rationality. Thus, the adoption of NPM can help to improve the image, sometimes tarnished, of the public sector.

## **1.5 The limits of new public management**

The new public management has several limitations. First, private sector management methods are not perfect. Indeed they do not seem irreproachable and infallible as shown by the many financial scandals of recent years. Second, the environment and the degree of complexity of the public and private sectors are not comparable. Public management is "different" and "more difficult" than private management. It therefore requires responses that, while inspired by the private sector, must be consistent with the foundations and values of the public sector. In addition, it is not only money that motivates public servants. Other factors are equally important, such as recognition, good working conditions and being consulted on objectives. Finally, the evaluation of which the importance is great in the NMP does not always allow to lead to improved policies. Indeed, the measurement of performance is difficult in the public sector because of the multiplicity of objectives and actors. If before we asked the question "why evaluate? Today, we ask ourselves the question "how to evaluate? To inform managers' decisions. The obsession with evaluation is still present but the title of the question has changed. To grasp the degree of performance of a policy or an official remains delicate.

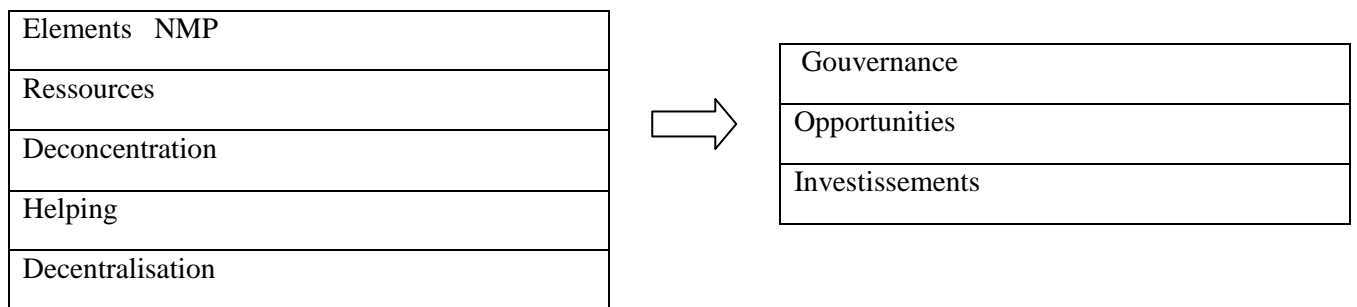
## **2. Governance and NMP:**

### **2.1 Governance**

Public governance is an interdisciplinary field of study of power relations between public authorities, civil society and the market, in a context of transforming the ability of political communities to legitimately lead and act effectively. These relations can be of different natures: authority-authority relationships emanating from the state, but also from the market by virtue of contractual provisions, relations of influence and persuasion, coercion, coercion and manipulation ( Lukes, 2005). As evoked by its suffix, the concept of governance thus refers to the changing universe of political and social phenomena which, as such, are difficult to observe (Rayner, 2009). However, despite these difficulties, the concept is particularly popular, eclipsing others that are close to it. The first of these, the simplest on the etymological level, is that of "govern". For Bergeron (1977), governance refers to the entire system of organization and operation of political society, a society formerly known in French as *politie*. In addition to this broad meaning, another narrower focus is on the direction function. The governor then refers to the ancient meaning of the governing verb which is to direct the conduct of someone or something. In the language of the navy, the governor thus

has the meaning of "action of directing a boat" and by metonymy means any "device to change direction"; it would then be synonymous with rudder (Rey, 1998). The use of the term governor in political science thus makes it possible to evoke the fundamental function of the exercise of political power, that of directing, indicating an orientation or still

**Table 1: NMP and governance**



From our conceptual model of study

## 2.2 NPM and governance Decline and interconnection:

Thus, according to the definitions and delimitation of the field of action of new public management and public governance, the correlation between the two concepts can not be denied and is a natural relation and fusion between the two "methods." After that, the emergence of new concepts like relevance, effectiveness, efficiency, governance or the NPM in the public sector raises more than one question and facilitates the transition from government<sup>1</sup> to governance. Good governance equates to good decentralization of services, good communication between the different regional and ministerial departments, a good division of tasks, responsibilities and power and good faith in all matters of ethics, the surrender of accounts, mutual respect. On the other hand, it is easy to see that good governance inevitably tends to allow the new public management to prove itself in all neutrality, in all simplicity and in all efficiency. Decentralization, the good regency of the state and the authorities, the real sharing of resources, tasks and implications as well as the good negotiation and collaboration between different stakeholders, the involvement of multiple stakeholders etc. form a predefined foundation, prepared and prepared for the arrival and the good implementation of a new public management, powerful and renovator, to better deal with public issues, including public policies. In the opposite direction, it is easy to understand and observe that an efficient and well-respected implementation of public management, by the different dimensions that it incumbent, is only the concrete and real expression of good governance. Governance, if it is poorly operated, can not allow a country like Morocco to absorb and exploit its international openness, this opening offers, of course, a

myriad of opportunities in term investments, technologies, methods and even techniques that can be great for the integrated development of public administrations.

### **2.3 Administrative control:**

As Brunsson and Sahlin-Anderson (2000) point out, the NPM reforms are aimed at building organizations, with more autonomy, especially at the budget level, and empowering local management teams.

These organizations must define their boundaries (staff and teams are in the organization and no longer attached to the department), and their relationship to their environment

### **2.4 LOLF Governance Convergence which relationships :**

#### **2.4.1 The concept of convergence:**

According to little Robert: The paradigm of convergence between two concepts: Whether it is in biology, art or management, convergence is a key concept that makes it possible to define certain issues and to give them an accurate place. The definition here is as follows. Converging, tending towards the same point: The convergence of two lines.

- Towards the same goal or the same result: The convergence of efforts.
- Made to present analogies, points in common: The convergences between us are numerous. In our field of intervention which is the public management the concept of convergence rests on different categories of service (NMP) and governance, which then makes it possible to treat these LINES common between these two managerial practices specific to the non-commercial sector.

#### **2.4.2 LOF as convergence tool:**

Public organizations and services have gradually moved from administrative management logic to managerial management logic. Traditionally managed from a budget allocation made a priori and framed by a regulation that guarantees its operation, the standard and called New Public Management (NMP) or New Public Management, derived from the English New Public Management. Anglo-Saxon and liberal, these methods of public management have spread to all Western countries. The main thrust of this line of thinking is that the public sector is governed by the same constraints as the private sector and that the management and management methods developed and implemented in private enterprises can be successfully applied in the private sector. organizations and public administrations to ensure their performance (Hood, 1995). These are both concepts and management tools from the corporate

world and supposed to have proved in this context that have been theorized in the methods of the NMP, they were in Morocco at the origin of the LOLF (Organic Law on the Laws of Finance). The main objective of the LOLF has been to establish a true culture of performance within the administration and to make public management more effective, this has been reflected in all the public services of the LOLF. State by an in-depth modification of the operating modes and a very strong increase of the needs for management tools and trained personnel. In 2011, which was fully implemented for the first time in the fiscal year in Morocco, the state budget framework was thoroughly reformed. Beyond a new budget architecture and the introduction of updated accounting standards, it aims to move public management from a culture of means to a culture of results through increased managerial accountability and implementation. a performance approach. But it also strengthens the power of control of Parliament and the Court of Auditors in the interests of transparency of public finances. This "managerial type of budget reform" builds on those previously conducted in other countries and the LOLF appears to be one of the powerful levers of state reform. the LOLF finds its foundation in the economic analysis of the law which implies a utilitarian approach in the form of a calculation of efficiency. However, the really effective nature of the LOLF, whose stake is the reduction of the public deficit, so it is an interface and connection between the NMP which believes in performance and the governance which imposes the transparency via the ticket of the Copts surrender especially since the latter has reliable indicators of performativity.

## **Conclusion**

Public organizations are not called here to get rid of it, but to develop it and make it more flexible to respond to social, economic and technological changes. For this, the State is invited to reinforce the existing managerial practices within it, to introduce others to be more efficient and effective and to focus on:

- Performance and results (rather than legal certainty).
- The skill that is being built (rather than the competitive test).
- Customer service (rather than enforcing the rule).
- The search for economic efficiency (rather than the race for the budget).



In this paper we conceptualize, governance and NPM which are two key streams in public management based on the result converged under the LOLF and measured by several instruments.

Empirical studies allowing a better understanding and application of the studied concepts which are of a qualitative nature strictly speaking with interpretative terminology in a future chapter of these

Dealing extensively with the methodological part suitable to the latter in other parts of our work.

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