

PERFORMANCE DE L'ADMINISTRATION PUBLIQUE : ETAT DE L'ART

PUBLIC ADMINISTRATION PERFORMANCE: STATE OF THE ART

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Résumé

Le Maroc entretient depuis ces dernières décennies de nouvelles stratégies de gouvernance du secteur public qui ont obligé les administrations à chercher à optimiser leurs ressources et à maximiser leurs résultats. En effet, les administrations publiques ont été amenées à mettre un niveau optimal de service, adaptés à la demande et permettant l'amélioration de la productivité du secteur public, du rendement de ses administrations et la qualité de leurs services rendus. S'inspirant de la gestion du secteur privé, les valeurs traditionnelles de l'administration publique telles que la sécurité, l'équité et l'égalité ont été remplacées par de nouvelles qui déterminent les objectifs de performance des organisations publiques, comme l'efficacité, l'efficience et la pertinence. Pour mieux appréhender ces enjeux, cet article s'intéresse aux principes fondateurs de la performance et, par extension, à la gestion de la performance publique et son amélioration par l'audit de performance.

Mots-clés : performance ; performance publique ; administration publique ; performance digitale publique ; audit de la performance.

Abstract

Since the last decades, Morocco has new public sector governance strategies that have forced administrations to seek to optimize their resources and maximize their results. Indeed, public administrations have been led to put in place an optimal level of service, adapted to demand and allowing the improvement of the productivity of the public sector, the performance of its administrations and the quality of their services rendered. Inspired by private sector management, the traditional values of public administration such as security, equity and equality have been replaced by new ones that determine the performance objectives of public organizations, such as efficiency, effectiveness and relevance. To better apprehend these issues, this article focuses on the founding principles of performance and, by extension, the management of public performance and its improvement by performance audit.

Key words: performance; public performance; public administration; public digital performance; performance audit.

Introduction

As part of the new budget reforms affiliated to the modernization of public administrations program, and under the catalyst of many constraints (economic, legal, social, legal, etc.), new public sector governance strategies emerged to force administrations to seek to optimize their resources and maximize their results,

Indeed, public administrations have been induced in order to put in place an optimal level of service, adapted to demand and allowing the improvement of the productivity of the public sector, the performance of its administrations and the quality of their services.

To handle these constraints, several laws, charters of good conduct and other mechanisms have been promulgated, and internal and external control mechanisms are now in place to ensure the control of the public administration. Public management decision-makers are more interested in outcomes and effects than in processes and means. This new results and performance-based approach is an important budgetary component of the reform agenda.

Inspired by private sector management, today traditional public administration values such as safety, equity and equality have been replaced by new values that clearly determine the performance objectives of public organizations, such as economy, efficiency and effectiveness.

Through this paper, we will try to answer the following question: *what are the specificities of public performance?*

To answer this question, we will first understand the notion of performance through a grid of interpretation of the concept. Then we will discuss performance in the public sphere and particularly the performance of public management in Morocco. Finally, we will conclude our article with a concept that allows for the improvement of public performance management, which is performance auditing.

1. PERFORMANCE CONCEPT

1.1. PERFORMANCE : TRIAL OF DEFINITION

Etymologically, the word performance presents an ambiguity. Coming from the old French “performance” which means “to accomplish, to execute”, performance is the process of formation of perfection (Aubert, 2006)¹, here performance is linked to the search for something that can be improved. In the 15th century, the concept returned after being adopted

¹ Guyenne Bibliophiles Society French review of the history of the book N° 126-127/2005-2006 Droz Bookstore, 2007. 27 pages

and modified by the English with "to perform" with a narrower definition consisting in carrying out an action until its end, in achieving the objectives (Lorino, 2003). In this sense, performance refers to the simple achievement of an act.

In management, performance is a fundamental notion for any managerial logic. It is a complex concept, even paradoxical, in a sense, no matter the type of an organization, a private company for instance, cannot be successful even if all dimensions are taken into consideration at the same time. During the last years, we saw considerable changes in scientific researches interested in the Performance. Indeed, according to researchers and practitioners in the field of management sciences, locution performance is not so simple to define, measure and obtain. According to Annie (BARTOLI& Cécile BLATRIX, 2015), four main difficulties regularly arise around the notion of performance:

- The first difficulty concerns the meaning to be given to the concept itself;
- The second concerns the definition of the expected performance for the organization in question;
- The third is about the procedures to achieve the said Performance;
- The fourth, finally, refers to the identification of the criteria and indicators of the Performance, and therefore to the key question of evaluation.

According to organizations and actors, the notion of performance is polysemous in nature, it groups several meanings according to the fields in which it is used. (WINAND M. ZINTZ T, 2014) based on the work of (Bourguignon 1995, 1998), we can nevertheless give performance three elementary meanings: The first meaning refers to the context of performance, it depends closely on the vision of the organization and its actors. As for the second meaning, performance is expressed when an action allowed to achieve previously set objectives. Finally, the third meaning stipulates that performance is a set of activities to be controlled, it refers to action rather than its result.

It can therefore be said that performance is a polysemous concept whose assessment depends on its use. The polysemy of the word is reflected in the difficulty and complexity of its definition, which leads us to search in the genesis of the word and establish a performance reading grid.

1.2. PERFORMANCE READING GRID

Since the 1970s, performance has been a one-dimensional concept, addressing shareholders and expressing their satisfaction in the financial market according to the model called "The Companies Stock Market Model " which recommended steering the company in order to achieve good profitability on the capital markets. In this context, a company's performance was viewed from a financial performance perspective measured by just the profit, since only shareholders would bear the ultimate risk in case of the company's termination. Indeed, financial performance refers to the measurement of a company's financial base by different dimensions such as: the increase of turnover, the various accounting indices from the management account and the balance sheet, the various investment and operating expenses and charges, without forgetting the company's stock market performance. This type of performance, appreciated by shareholders and lenders (banks and others), is generally concerned with the company's profitability and financial autonomy, and its debt structure. However, this reasoning is totally based on a financial vision that does not include all the actors involved in the development of the entity (managers, employees, customers, etc.); this has been the subject of critics by many authors (Dohou-Renaud, 2007); (Bouquin, 2004); (Bourguignon, 2000); (Lebas, 1995). Since then, the concept of performance has gradually changed and requires a broader perception of results.

As such, (Bourguignon, 2000) defines performance as "the achievement of organizational objectives, regardless of the nature and variety of these objectives. This achievement can be understood in the literal sense (result, outcome) or in the wide sense of the process leading to the result (action)...". This definition concerns performance in an organizational approach that favors the concepts of effectiveness, efficiency and relevance represented on the model of (Gilbert, 1980), which is expressed through the performance triangle. This global model allows a representation by three segments: Objectives/Results defining effectiveness, Results/Mean corresponding to efficiency and the segment of relevance represented by the Means/Objectives.

In addition, the two factors mentioned above: the financial and organizational aspect, measure an institution's economic performance in an overall view. Thus this type of performance can be assessed through the evaluation of an entity's effectiveness, which means its ability to achieve its goals and produce a level of results that is identical to or higher than the objectives

set, as well as its efficiency, that will take into account the amount of resources required to achieve this result.

However, these fundamentals, economic and financial performance, which are even the condition for the existence and sustainability of an entity, were no longer sufficient to assess the company's performance, more global approaches including the social and societal dimension have emerged.

Many authors have been interested in the concept of corporate social performance for more than half a century, (Carroll, 1979); (Stanwick & Stanwick, 1998); (Wartick & Cochran, 1985); (Wood, 1991). Social performance is defined by (Wood, 1991) as "a configuration of a company's social principles, social responsiveness and policies, programs and noticed outcomes with respect to the social relationship between business and society. ». According to (Decock Good & Georges, 2005) "social performance is perceived according to five dimensions: the social climate, remuneration policy, working conditions, training policy and the company's employment structure". In this context, it can be said that social performance reflects the effective capacity in practice of an entity to manage social policies within it. In other words, the company must have the ability to effectively organize and mobilize its human resources in order to appreciate and take into account the nature of the internal relationships between its executives, managers, employees... and the relationships it maintains with its customers and with the other actors with whom it interacts.

Moreover, one of the most obvious confusions in researches is the link between social and societal performance. In literature, there is no clear and specific definition of this type of performance, according to (Kotler, 1991) societal performance can be defined as the ability of an entity to direct its strategy towards studying and meeting the needs of its customers, while preserving or improving the well-being of consumers and the community. This type of performance, also called citizen performance, consists in creating value with stakeholders who have no legal or economic link with the company but who encourage its stakeholders to act.

To sum up, the performance interpretation grid shows that this notion is purely financial and narrow in nature, which is no longer sufficient to assess it. As a result, companies have moved to a much broader performance to measure their progress, a more global performance that includes, in addition to the economic dimension, social and environmental dimensions. With regard to public management, what about the particularities of performance?

1.3. PERFORMANCE: DEFINITIONS

The performance of activities and organizations belonging to the state cannot be measured in the same way as the ones belonging to private companies (Drucker, 1989, 1995); (Simon, 1997). Indeed, the public sector has its own particular ideological, legal and socio-political foundations based on legal rationality, while the private sector is based on managerial rationality. We find significant differences between the two sectors, for example in terms of human resources management: the status of the public service guarantees job security, while in the public sector non-protection of employment is a truth, but remuneration in this sector takes better account of personal involvement. Another difference between the two sectors is that private companies choose their customers and can thus select certain segments that will allow them to increase profitability and profit even more, while the services of public organizations do not choose their customers, their primary objective is to satisfy the general interest.

Today, however, the distance between the public and private sectors is not as remarkable as in the past. To better meet taxpayers' demands, radical reforms on public services have been launched. The State is increasingly emphasizing the objective of controlling, rationalizing and even reducing costs. Thus, traditional private management methods have been adapted in the public sector to take into account the differences between the two sectors. These management methods are the current of the New Public Management (NPM). It appeared at the beginning of the 1980s, its purpose is to improve public performance through strategic planning, participative management, quality management, the introduction of ICTs and management control.

In the field of public administration, the term performance must be understood in the English sense mentioned above, which means the performance of an act, its implementation or the expected results. In reality, the performance of the public sector differs from that of the private sector in the complexity of public services and also in the imprecision of the objectives of each administration. We can distinguish the objectives of user service administrations such as health and education, which are clearly different from more sovereign services such as social security, tax collection, etc. It can be said that the first type of services consists in guaranteeing the quality dimension, which is very important for users, while the second type of services provided is very close to intermediation operations.

Thus, (Waintrop & chol, 2003), point out that public performance can therefore be understood as the ability of public organizations to implement public policies and report on their results.

Or to use the more precise definition of the electronic portal of the Organic Law relating to the Financial Law in Morocco: "Synthetic term designating the achievement, by a public administration, of the objectives previously defined in the implementation of a program"².

Taking that into account, (Demeestre, 2005) states that any organization aims to be efficient and to fulfil its mission by managing its resources as effectively as possible. Hence the model of the trio Objectives-Methods-Results which can present public performance through the performance triangle, (Bartoli A & Blatrix C, 2015): Effectiveness, Efficiency and Budgeting. therefore, the economic dimension, that qualifies the relationship between the methods used and the objectives to be achieved, and which refers to a more financial or accounting concept, is set aside when measuring performance in order to emphasis on analyzing the relevance of the actions carried out, requiring a more organizational approach of performance. Indeed, relevance refers to the coherence of public policies that are the responsibility of public decision-makers, and the effectiveness of the implementation by managers of these issued policies.

Effectiveness in qualifying the relationship between the objectives to be achieved and the results obtained, that is to say: to what extent is there conformity between the effects achieved, the objectives retained and the expected impacts? How can the observed impacts be optimized?

Efficiency to qualify the relationship between the methods used and the results obtained, that is to say: what methods have been actually deployed? Are the effects achieved in conformity with all the methods put into action? Will the same results be the same at a lower cost?

Budgeting to program resources in relation to objectives and monitor their implementation. Budgeting is a logic of choice concerning the allocation of resources according to the programmed activities to be achieved.

It should be noted that the three dimensions: effectiveness, efficiency and budgeting must be taken in a combined way to achieve a certain level of relevance, taking each dimension separately can entail significant risks of perverse effects.

But today, the methods and results model is based on a more global logic that focuses on impact. The impact to see what are the effects of public action or, more generally, its final results on the environment. These effects combine immediate, medium-term and long-term

²<http://lof.finances.gov.ma/fr/glossaire#letter-A>. Accessed March 10, 2018.

effects. Thus the trio Inputs - Outputs - Outcomes emerges, this model is used in particular by public administrations in English speaking countries (Talbot, 2005).

Outputs refer to effects that are immediately achieved, while Outcomes refer to results with medium-term effects, impacts refer to long-term effects.

It can be said that public performance is not lacking in difficulty compared to that of the private sector, and is distinguished by the complexity of public services and the imprecision of the objectives of each administration.

In recent years, there has been an increasing talk of digitalization or electronic administration. Often, the understanding of the meaning of the term e-government is limited, it is reduced to a purely IT issue, fundamentally technical. But indeed, the performance of public administrations can be reflected through the digitalization and dematerialization of operating procedures and processes.

2. CONCEPT OF PERFORMANCE IN THE PUBLIC SPHERE

2.1. PUBLIC DIGITAL PERFORMANCE

Public digital or digital performance is reflected in the efficiency of the administration and public officials. Generally speaking, an administration is judged on: the quality of its budgetary and legal production, but the evaluation in terms of speed of investigation and production cost remains poorly appreciated. Digital technology then makes it possible to improve these three aspects of efficiency: quality, speed and cost control.

In several ways, digital technology leads to an improvement in the production quality of the administration by encouraging it to work efficiently, by reducing processing times and reducing production costs.

Thus, the improvement of the production quality of administrations concerns the reduction of data entry and re-entry mistakes. Using pre-filled forms makes it possible to identify the number of information to be entered by the user and re-entered by the public official, which significantly increases the quality of the information entered into the database of the administration's information system. Another factor in improving quality is the implementation of an information system based on new technologies that allows for a complete review of administrative procedures.

Moreover, digital also affects the time factor, it makes it possible to shorten the time required for the instruction of service orders given by a superior to his subordinates and tends to match

the capacities of the administration with the expectations of the citizen, when it comes to the large-scale processing. Some internal processes have been accelerated by the digitization of the administration's internal communication tools, which has resulted in faster processing of internal channels.

The culture of reducing public administration's production costs is not the same as the evaluation of production costs and returns on investment from the private sector, reducing production costs in the administration consists in seeking to rationalize public expenditure. Thus, when evaluating a project, the administration takes into account the state of public finances and, above all, the essential budgetary constraint that results from it, and attaches less importance to its structural costs when evaluating projects. That's why, digital is a remarkable vector of productivity savings that manifests itself in direct or indirect profits. Direct profits include postage costs for postal stamps, telephone costs, etc. Today, public administration pays little thanks to dematerialized exchanges, it has access to the Internet exchange network, IP telephony or voice over IP. This results in savings in the pricing of telephone calls, which will no longer be charged according to the duration of the calls. Indirect productivity profits, on the other hand, are one of the effects of improving the quality and speed of administrative operations, through the reduction of the number of civil employees in direct contact with citizens at the counters; front office employees, which has enabled the administration to reassign these people to other services, and the improvement in the quality of the services provided.

In view of what has already been said on the digital performance of public administrations and in relation to management, Morocco has launched a pilot experiment on local services in the administrative annex of the Wilaya of Rabat-Salé, which aims to limit the number of administrative documents requested, reduce the number of comings and goings to administrations, and reduce the costs of administrative services for the administration and its users. In addition, these proximity services will save time and minimize margins of error during the entry and updating of data and information, thus making it easier to verify the conformity of the information provided.

Public digitization therefore allows to improve the effectiveness of public administration by improving the quality of its production, the speed of instruction and the control of production and transaction costs.

2.2. PERFORMANCE: PUBLIC SECTOR CHALLENGES

In the new era of public management, most states strive to administrations that provide efficient public services which enable the society, through all its stakeholders, to draw challenges from them on the legitimacy of public, political, economic and social integration services.

- **Public service legitimacy issues:** The image of public services remains outdated and rigid in most countries. For performance to fully play its role, the commitment of managers to the performance approach of public institutions is essential, their main mission is to guarantee, to citizens, an improvement in the quality of public services. Citizens have become more demanding and demand to have special-made services adapted to their own needs, which is why they must be treated as full-fledged clients, especially since they participate in the financing of public action.

- **Policy Issues:** Citizen satisfaction continues to be a service issue for public administrations. Today, the citizen is difficult to satisfy with the quality of the products and services he receives from public institutions. The citizen has the power to express considerable dissatisfaction, and to exert significant pressure until the political level of the various levels of government is reached. If the public organization does not satisfy the citizen, it faces the risk of losing confidence in the public authorities and censoring the citizen's vote on Election Day.

- **Economic challenges:** The evolution of public sector performance and development responds to the rising demands of citizens, but also to the need to develop and promote the private sector. Indeed, an inefficient, unproductive and budgetary public organization will not be able to meet citizens' expectations in terms of basic services and infrastructure that increases poverty, unemployment, illiteracy...

In addition to these social problems, the inefficiency of the public organization has made it unable to fulfill its role concerning the private sector, such as: improving the business environment and setting up the infrastructure to facilitate its development, and consequently a lack of dynamism and competitiveness in the private sector.

- **Social integration issues:** The role of public administration is strengthening citizens' trust and sense of belonging. This trust is closely linked to performance, so improving public sector performance implies a satisfactory response to citizens' expectations and increases their level of trust.

2.3. THE PERFORMANCE OF PUBLIC MANAGEMENT IN MOROCCO

The Moroccan public sector has been the subject of several reports from international organizations that have set the alarm about this subject. Studies have been carried out by firms and expert groups with the support of the World Bank, FADES and UNDP, and have found that the functioning of the Moroccan public administration is hampered by excessive centralization of skills and resources, monotonic management and overcrowding, and an inefficient job distribution mechanism. The results of the above studies have shown that the Moroccan public administration's relations with citizens suffer from multiple difficulties, such as: the complexity of circuits and procedures, the lack of proximity, the difficulty to access to information, the bad reception and unethical behavior. Thus, the modernisation of the public sector is now the watchword and the aspiration to a "successful" public administration is the main objective³.

Aware of this situation, in 2015, Morocco adopted the LOF Finance Law, which aims to improve the performance of public financial management, strengthen transparency and deepen fiscal democracy. Indeed, the LOF introduces and develops a program-based budget management system that allows for a performance monitoring framework, through this new management approach, managers will be appointed for each program and will be required to report on the achievement of their program's objectives and results. Thus, the LOF makes public managers in particular, and all public officials in general, accountable and punishes them. This aspect of responsibility is one of the ways in which managers are encouraged to improve.

In the same vein, during the last royal speech on the feast of the throne on July, the 30th 2017, His Majesty King Mohammed VI did not forget to highlight his critical observations on the weakness of the Moroccan public administration in terms of governance, efficiency or even the quality of services provided to citizens.

Indeed, since the creation of a ministry dedicated to the Public Service and Administrative Reform within the Government of Alternation (Dahir No. 1.98.38 of March the 16th 1998), the reform of the Moroccan administration and the improvement of its performance has been a concern of all successive governments.

³ Laaribi. A (2019) "Ethics and performance in the public sector banking risks between the prudential approach and the operational approach: The case of Moroccan banks", Review of control, accounting and auditing, "Number 10: September 2019 / Volume 4: Number 2", p: 196 - 221

However, the results expected remain less than satisfactory in relation to the objectives set out, "The administration lacks front office facilities that meet modern standards and enable it to support citizens at the various stages of obtaining the services they wish to benefit from" acknowledges the Minister in charge of public administration reform Mohamed Ben Abdelkader in a circular presenting the draft decree on the improvement of the performance of the Moroccan administration. In fact, the reform of the Moroccan administration, the improvement of its performance and the comparison of its commitment to the rules of good governance are the subject of all attention, legal and management measures will be applied. Those measures target citizens by improving the quality of services and promoting the improvement of the business climate for business on the one hand, and on the other hand, the measures will allow public servants to increase their efficiency, profitability and motivation. Moreover, in his message to the participants in the National Forum of the Senior Civil Service on the restructuring of the senior civil service system, King Mohammed VI states that "the essential of efficient management of resources and the necessary satisfaction of resources and the necessary satisfaction of the requirements of global development raise the fundamental question of the effectiveness of public administration and State institutions"⁴. In this regard, His Majesty called for the speedy adoption of the Public Services Charter provided in Article 157 of the 2011 Moroccan Constitution. The Charter is a fundamental reference in terms of good governance, management of public administrations, local authorities and public services, and should devote the universal principles that will govern citizens' relations with public services in order to provide users with services adapted to their needs, while respecting their rights, dignity and specificity. This will ensure the effectiveness and efficiency of public administration through the strengthening of monitoring, audit and control systems in order to make public managers directly and more accountable for improving public services.

3. PERFORMANCE AUDIT

The Court of Auditors (la Court des Comptes) and the inspection and internal control units follow financial, compliance and performance controls as well as evaluations incorporating criteria to optimize public expenditure. In addition to these functions, regulatory institutions practice custom assessments that are likely to be more relevant to compliance and

⁴ Excerpt from King Mohammed VI's message to the participants of the National Forum of the Senior Civil Service, which opened its work on Tuesday 27 February 2018 in Skhirate, under the theme of restructuring the senior civil service system.

performance monitoring, such as evaluations of budget implementation, budget planning and monitoring. These control institutions carry out performance and compliance audits while respecting the criteria to optimize public expenditure, such as evaluations of the public policy cycle, i.e. strategic steering, performance evaluation, communication and coordination.

Thus, the control institutions achieve the performance audit. ISSAI 3100 defines the performance audit as follows: "the independent and objective review of public sector enterprises, systems, programs or organizations from the perspective of one or more of the three aspects which are economy, efficiency and effectiveness, with a view to achieving improvements". This is indeed an investigative activity in the field of management and organizational standards and procedures that is based on three aspects, economy: cost rationalization, efficiency: optimization of results with the allocated resources and effectiveness: achievement of the assigned objectives. These three approaches to performance auditing differ from the traditional audit approach in terms of objective and scope, reference framework, and investigation approach and methods...

In this respect, the performance audit ensures that the resources are used rigorously and effectively to achieve its objectives, this audit mission is carried out on the basis of the principles of management and political, economic and social management as a reference, but an audit manual is drawn up specifically and in accordance with this mission. According to the Synthesis Report: Performance Audit for the financial years 2007 and 2008 by the General Inspectorate of Finance (IGF), generally the approaches of performance audit missions require the presence of strategic plans, preparatory studies and monitoring, the requirement for planning is essential in order to understand the management system of the audited institution, to analyze the risks inherent in this system and to determine the scope of the work done. For evaluation criteria, performance audit refers to a prior definition; they are clearly identified and shared with the audited entities and remain variable and adaptable to the type of institution audited and the considered approach. Finally, every audit assignment is completed by a report that summarizes the results of the assignment, but here, the standardization of the forms of presentation of these documents is absent, since the performance audit reports vary in form and content, each report summarizes the main findings and recommendations adapted to the subjects covered.

To summaries, the performance audit can be linked to two missions, the first one is to control the proper use of public funds, it is in the form of a management review that focuses on the quality and regularity, efficiency and effectiveness of the actions carried out in relation to the

objectives set by the public authorities or the institution concerned. As for the second mission, its objective is the evaluation of public policies, it is indeed a process of building a judgment on the choice of values implemented to achieve the objectives by the public authority, this evaluation aims to improve the effectiveness of public policies and programs.

CONCLUSION:

At the end of this research, we were able to focus on the notion of performance with a focus on performance in the public sector.

The literature review shows that performance becomes a multi-dimensional concept that integrates different dimensions to define it. We have found that the point of view focused on economic and financial performance is no longer sufficient to assess an organization's actual performance, in fact, economic performance allows social and societal performance.

On the other hand, the search for performance in the public sector has shown that this type of performance cannot be understood in the same way as that of the private sector. Managing public performance is the optimization of services provided to citizens through the achievement of objectives and expected results, we have seen that the support of managers is essential for this performance approach to fully play its role.

Moreover, we have been able to show that public digital performance is reflected by the efficiency of the administration and public officials, we have also shown that performance is at the heart of Moroccan public administration reform policies, the conjunction of restoring the relationship between the citizen and the administration and improving it remains a key challenge for public policies.

Finally, we have seen that performance auditing allows the improvement of public administration performance management through independent and objective evaluations of the relevance of the objectives set, and in particular through the analysis of the administration's results in terms of effectiveness and efficiency.

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