

LES NOUVEAUX OUTILS DE GESTION AU SEIN DES ADMINISTRATIONS PUBLIQUES MAROCAINES - CAS DE LA PROGRAMMATION BUDGÉTAIRE TRIENNALE –

THE NEW TOOLS OF MANAGEMENT WITHIN PUBLIC INSTITUTIONS MOROCCANS- CASE OF THE BUDGETARY PROGRAMMING TRIENNALE-

Rachid EL OUD

Doctorant en Finance Université Hassan 1er , Faculté des sciences juridiques,
économiques et sociales, SETTAT. Laboratoire de recherche en économie et action
publique (LAREAP)

Abderrahim AMEDJAR

Enseignant chercheur à l'Université Hassan 1er SETTAT Professeur Habilité –
l'Ecole Supérieure de Technologie de Berrechid et membre du laboratoire de
recherche en économie et action publique (LAREAP)

Abstract:

Following the adoption of the new organic law relating to the Finance Act of 2015, the purpose of this Article is to examine the new directions taken by Morocco for the improvement of the public governance, while focusing on the introduction of a new management system based on the measurement and evaluation of performance.

Of this fact, our research has for objective:

- To identify the new tools introduced in the management and in the audit of public expenditure;
- And to analyze the new variables introduced in the management of public organizations.

Key words: Audit, The Finance Law, NPM, performance, program budget.

Résumé :

Suite à l'adoption de la nouvelle loi organique relative à la loi de finances en 2015, cet article a pour objet d'examiner les nouvelles orientations prises par le Maroc pour l'amélioration de la gouvernance publique, tout en mettant l'accent sur l'introduction d'un nouveau système de gestion basé sur la mesure et l'évaluation des performances.

De ce fait, notre recherche a pour objectif :

- Identifier les nouveaux outils mis en place dans la gestion et l'audit des dépenses publiques ;
- Et d'analyser les nouvelles variables introduites dans la gestion des organisations publiques.

Mots clés : Audit, Loi de finances, NPM, performance, programmation budgétaire.

Introduction

During the last decade, Morocco has experienced a series of reforms at the political level, economic, legal, which are translated by the update of the Constitution (2011), the launch of the regionalization policy and advanced by the change of the organic law relating to the Finance Act.

This last which constitutes a topical theme and a new debate in Morocco, is regarded as a solution to the modernization of the State and in particular for the benefit of the public administrations.

In fact, the The Finance Law is introduced in 2015 in order to meet the needs and to the request of the various parties (Parliament, citizens, international organizations, the World Bank, bottom International Monetary....) in a democratic framework of monitoring, evaluation and control of public policies.

For the purpose of improving the management system and the management of public actions within public institutions, the The Finance Law has planned a set of tools since the design of the budgetary forecasts up to the control of public policy while giving paramount importance to a new variable "performance" which constitutes until today a central topic of the whole of the administrative reforms in the world (Jackson, 1993; Bouckaert, 2006), and a main promise made by the public sector (Van Dooren, 2006).

While limiting on the determination of programs, our work has for objective to answer to the main question: **Following the preparation of performance-based budget plans during the three years of prefiguration, is there a relationship between the number of programs and the financial resources allocated?**

To answer this question, we present in the first place the general context of the new Finance Act and its relationship with the concept of the NPM, then we are trying to apprehend the conceptions of the performance and to understand how a multiplicity of tools and designs revolve (For the development of budgetary programs; The control and evaluation of the performance of public policies), finally to analyze the relation between the determination of numbers of programs and budget programming

1) The general context of the reform of The Finance Law in Morocco

The reform of the OLFA constitutes a political act essential who registered Morocco in the Wave International Movement for the modernization of the public finances and reflected the desire of the State to ensure the requirements of the good governance.

In effect, the new organic law is part of the successivity of constitutions and organic laws earlier.

Figure n°1: History on the production of the The Finance Law in Morocco



Source: Prepared by our care

The diagram above translated the concept of historical evolution of the reforms of the The Finance Law wich vary in time (Peters, 2001 b) or of generations (Jones, 2004).

Of this fact, Peters considers that the reforms are divided into two major parts:

- *First round of changes (1960 and 1970)* which is mainly characterized by structural changes in terms of the Redistribution vertical and horizontal powers; a government "deregulator " which empowers the leaders and a State "participatory" that democratizes the distribution of resources and decision-making ;
- *subsequent and current of rounds of Change (1980 and 1990)* which is customizes by the control The performance, a government "cruise control", a coherent government and coordinator and an Administration accountable.

Then that Jones (2004) considers three generations of reforms to know:

- The first generation that is characterized by the adoption of new policies, the budgetary changes and the introduction of new management concepts;
- The second generation which is marked by the continuity and permanence of the reforms introduced ;
- The third generation who is qualified as a phase to evaluate and criticize the reforms implemented. From these findings, we can retain up to now that the reform of public finance in Morocco is located according to Jones (2004) and Schneider and Hereria (Reforms in Developing Countries, 2003) in The first generation.

1-1) The objectives of the reform of The Finance Law

The objectives of the new organic law relating to the Finance Act can be summarized on the three key strategic elements namely:

- The strengthening of the performance of the public management through the introduction of indicators of measures (effectiveness, efficiency and consistency) of shares to the public, as well as the accountability of managers in the execution and implementation of objectives justifying the financial resources allocated through a new concept articulated around the logic of results (Faissal Ait Elamria & Hicham Attouch);
- The enactment of the principles and rules concerning financial the financial balance of the Finance Act and the establishment of a set of rules aimed at the improvement of the transparency of public finances;
- The increase in the role of Parliament (House of Representatives and advisors) in the budgetary debate, in the financial control, in the evaluation of public policies.

2) The Organic Law on Public Finance in Morocco and the concept of the "New Public Management"

The new organic law on public finance is inspired in the field of the development and control of budgetary programs of the appearance of the NPM "New Public Management".

The NPM or "the new public management" is a concept that appeared in the United Kingdom in the 1970s under the direction of the Prime Minister Margaret Thatcher who has introduced new methods in the policy of public management (the methods of organization, the public service, the budgetary management, the audit...) in order to:

- Streamline the budgetary choices (BCR) and the expenditure of the State (Perret, 2006);
- Develop the planning the evaluation of budgets (the program budgets and performance indicators).

Then this term has known from the 1980s of inventions and improvements in order to designate a new aspect on the importance of management in the management of the public finance (Hood 1989) and (Pollitt 1993).

According to hood, the NPM is a doctrinal puzzle aimed to deploy in public sector organizations a set of managerial techniques falling within the practices and performance criteria of the private institutions.

For this hood has identified seven constituent doctrines the main bases of the NPM:

Table No. 1: doctrinal components of the New Public Management

Doctrine	Justification
Professional management of proximity	Accountability requires an allocation Clear the responsibility for action, not the dissemination of a power
Explicit standards and measures of Performance	Accountability requires a clear statement The goals; the Efficiency application a Specific examination of the objectives
Insistence marked on the outputs of Control	Need to underline the results more than The procedures
Disaggregation of units in the sector Public	Need to create units "manageable", Gain, effectiveness through the use of contracts to the inside or outside of the public sector
Increased competition within the sector Public	The competition, key to reduce the Costs and Improve the standards
Management practices from the Private sector	Need to use the tools" that have been Their evidence" in the private sector
Willingness of parsimony in the use Resources	Need to master the applications of Resources "do more with less"

Source: After the book The management control on measurement, P:166

The seven elements presented in the table above introduce new management concepts from the practices of private firms: the result management, control and audit, Center for the analysis of costs, efficiency, the indicators and the performance.

3) The Finance Law and the search for the performance

In Morocco, the design of the budget of the public action corresponds to the appropriations granted for the implementation of the plans of actions (strategic or operational) defined by a public entity, this design does not meet the expectations of decision makers in the area of decision making because of the cumbersome, the complexity, the length of the budget process (Schmidt, 1992); (Jordan, 1998) and (Hope and Fraser, 1999), and also because of the lack of tools for analysis and evaluation.

Of this fact, the New The Finance Law came to fill the failures of the budgetary system through the translation of the programs, projects and actions in performance indicators.

3-1) The multi-annual budget programming

According to article 5 of the OLFA “ The *Finance Act of the year is developed by reference to a **budgetary programming updated triennial** each year in order to adapt to the evolution*

of the financial situation, economic and social conditions of the country”, and that this programming aims in particular to identify all of the resources and expenses of the State over a period of three years, based on economic assumptions and realistic financial and justified.

The establishment of the new programming triennial budget will allow:

- Improve the visibility of government strategies in the medium term to achieve the objectives of the economic and social development of the country;
- Identify the priorities of the public policies and to ensure its consistency;
- Increase the conditions of preparation of finance law;
- Grant a better visibility for managers to manage their programs by providing methods for the monitoring of the performance of the public expenditure in terms of effectiveness, efficiency and quality of service.

Of this fact, the structure of the budgetary Sheet has experienced a change in the background and in the form that is become as follows:

Table No. 2: transition from the old to the new budgetary programming

Budgetary nomenclature now			Parts List The budget of prefiguration	Parts List Target budget
Codification	Field Size	Codification	Size of the Field	Codification
Chapter	10 characters	Chapter	10 characters	Chapter
Article	4 characters: XY AB AB represents the region: 01 to 16 XYAB: domain/Central Management/regio	Article (s) Including the title Will be that of the program	4 characters: XYAB	Program
-	-	-	-	Region
Paragraph	2 characters: Program/Project/Action	Paragraph (s) which the title will be that of the Project or action	2 characters: Project or action	Project or action
Line	2 characters	Line	2 characters	Line

Source: 4/2015 Circular relating to budgeting by program focused on the performance

The new structure of the Sheet Budget is marked by the reorganization of the powers and the identification of the programs toward the regions especially with the introduction of the strategy of the advanced regionalization (12 regions instead of 16 regions).

During the development of the programs, the public institutions are required to respect the principles and rules defined by the Circular n°4/2015 namely:

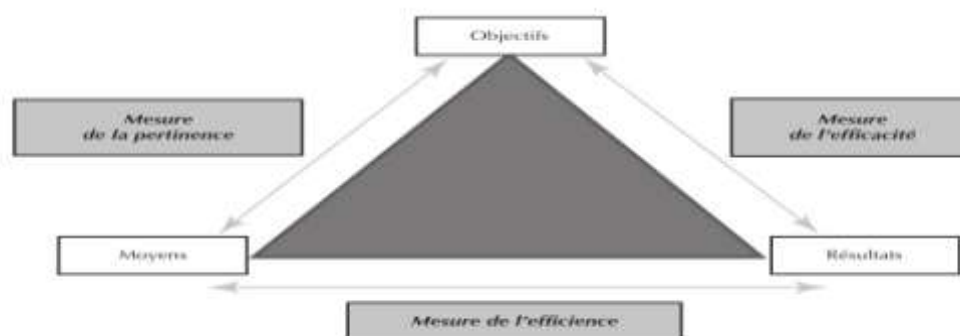
- The structure of the programs must be stable in a context of recomposition of the government;
- The name of the programs must be limited (2 to 6) to avoid any excessive fragmentation of the budget of the State;
- The size of the program must ensure the compromise between the fungibility of appropriations, the coherence and readability of the projects or actions constituting the said program;
- The clear identification of a chain of responsibility for implementing the program effectively;
- The need to establish a table of passage for the full transcript of the budget in the new budget architecture around the programs.

3-2) budgetary programming focused on the performance

The Act and the Decree of the Finance Law devote an entire chapter and a series of articles to the concept of the public performance which is defined as the achievement in each program of the strategic objectives or operational in term:

- To socio-economic efficiency (citizens) that aim to improve the conditions of life of citizens in the different areas (economic, social, cultural, health....);
- Efficiency in the management (taxpayers) which aim to maximize the means employed in accordance with the report between the products obtained and the resources consumed;
- And quality of service (the users) that aim to improve and increase the quality of service offered to the user.

Figure 2: Triangle of Management Control



Source: After the book The management control on measurement, P:171

These objectives require the obligation to take into consideration when fixing the objectives and performance indicators The variable of "the appearance kind" and any other social criterion (Article 39 of the Finance Law) considered necessary and relevant (the situation of disability, age,...).

In order to succeed the definition of objectives and performance indicators, each responsible for the program, project or action, is required to respect the following rules:

- The objectives and indicators provided to Parliament must reflect in a balanced way the three factors of the Performance (effectiveness, efficiency and quality of service) ;
- Each program must meet a limited number of objectives and measurable performance indicators (quantitatively or qualitatively) specific to each objective (3 maximum);
- The selection of performance indicators must focus on results while ensuring that the target values are realistic and achievable;
- The titles of the indicators must be consistent with their units of measurement;
- The date of information must be specified for the indicators not entered and which are in the course of preparation;
- The transformation of the indicators of activity or means in performance indicators (correlation with the means committed);
- The generalization of the cross-cutting indicators on certain Support Function (Function Management of Human Resources and office automation function);
- The performance indicators must be relevant, understandable and reliable...

We can see that the budgets and the indicators of performance measures are two complementary variables which give the birth of a new system of management control based on four points (Flamholtz 1979, 1983):

- A planning system which identifies the objectives in relation to the strategy;
- A structure which establishes the operational responsibilities;
- A performance measurement system that is used to monitor the degree of achievement of the objectives and to take any corrective measures;
- And finally a system of evaluation and rewards in connection with the results obtained.

4) The Finance Law and the control of the performance of public policies

The control of the performance of public policies is a critical element in the new organic law relating to the finance act.

The purpose of the monitoring is to respond on the one hand to the deepening of the transparency, and on the other hand to the strengthening of good governance policies and strategies public through the production and presentation of the different reports to Parliament such as:

4-1) The Performance Project

In order to achieve transparency in the preparation and the implementation of public policies vis-à-vis stakeholders, each ministerial department or public body is required to establish projects of Performance (PDP) which will be reviewed and validated by the Budget Directorate of the Ministry of the Economy and Finance before their presentation to the commissions of the Parliament.

The draft Performance is a report that describes the strategic data and budgetary appropriations granted on a three-year period to a public entity.

In fact, it traces all the objectives listed in each program, the indicators selected and the methods used to measure their performance.

For this, each responsible for the program is required to establish the said report in collaboration with the directorate of financial affairs and the Directorate of Human Resources that validate the programming of budgets, and which also play a role of council and assistance from the manager of each program.

4-2) The report of departmental performance and the annual Performance Report

The report of performance departmental is qualified as a dashboard of Management, which measures the difference between the results achieved and the objectives set (including forecasting) in the draft performance in the title of a budgetary programming triennium.

Each public institution is obliged to transmit its report performance at the Department of Economics and Finance at the latest at the end of the month of July in order to establish the annual performance report which is presented to the Parliament on the occasion of the preparation of the draft law of regulation (Article 32 of Decree n° 2-15-426 of 28 Ramadan 1436 (15 July 2015), relating to the preparation and execution of laws of Finance).

4-3) The Audit Report of Performance

The audit report of performance is a report prepared under the direction of the General Inspection of the Ministry of Finance which is mainly used on the one hand to analyze, review and evaluate the expected results, and on the other hand to ensure the proper functioning of the planned programs.

According to the standard ISSAI 300 , the performance audit is to examine in a manner independent, objective, and reliable operation of budgetary programs, projects at national/regional level in accordance with the principles:¹

- Of the economy that is to reduce to the minimum the cost of resources;
- Of efficiency which is to obtain the maximum from the available resources;
- And efficiency which requires the achievement of the objectives set and the achievement of expected results.

The audit of performance follows one of three approaches essential to know:

- A systems approach, which resides to ensure the proper functioning of management processes;
- A results-based approach, which is to evaluate the results achieved in relation to the means and objectives (budgetary programming);
- An approach based on the problems, which relies to examine, to verify and analyze the causes of particular problems or deviations from the criteria well determined.

In the framework of the general principle of transparency, the audit report of performance provides the necessary information on the management and on the effects of different strategies public funds which will be destined for the various users (the Parliament, citizens, funders....).

5) Exploratory study of the determination of the number of programs

Following the work of prefiguration which has been executed by certain public bodies, we will try during this part to analyze the determination of numbers of programs.

5-1) Research Methodology

Our approach is articulated around a sample, a hypothesis and statistical tools.

5-1-1) The selection of the sample

The sample used consists of the public institutions that have developed in the title of the exercise of their foreshadowing the projects Report of performance according to the new budgetary approach.

¹ The fundamental principles of the audit of the performance.

To broaden the scope of the number of public institutions foreshadows, we retained the budgetary programming ranging from the year 2016 to the year 2018.

Our sample of departure was constituted of 16 public entities. The rest of the public institutions about a dozen institutions are not foreshadow.

The data and information on the programming the triennial budgets were obtained from the database of the organic law relating to the Finance Act (The Finance Law).

The data of the new budgetary programming could not be obtained for 4 public bodies of our sample to know:

- Department of Agriculture;
- Ministry of the habitat and of the policy of the city,
- Department of Foreign Affairs and Cooperation;
- Ministry of Equipment, Transport and Logistics.

For other organizations not retained, it is important to emphasize that these departments will be concerned to develop their programs during the preparation of the Finance Law 2017-2019 (fourth wave of prefiguration).

Table 3 -List of Moroccan institutions applying the new budgetary programming

Name of Institution	Year of 1st prefiguration
Ministry of Economy and Finance	2014
Departments of the Ministry of National Education	2014
Department of Agriculture	2014
High Commissioner for Waters and Forests and to the fight against desertification	2014
Ministry of Equipment, Transport and Logistics	2015
Department of Justice and Freedoms	2015
Department of Foreign Affairs and Cooperation	2015
Ministry of Health	2015
Department of Vocational Training	2015
Ministry delegate to the Head of Government in charge of General Affairs and Governance	2016
Ministry delegate to the Department of Energy Mines of the water and the Environment in charge of the water	2016
Ministry of the habitat and of the policy of the city	2016
Department of crafts and of the Social and Solidarity Economy	2016
Ministry of Higher Education, Scientific Research and the training of executives	2016
Ministry of Solidarity, the woman, the family and the Social Development	2016
Department of Sea Fishing	2016

Source: Prepared by our care

5-1-2) Presentation of the research hypothesis

Our research has for main objective to test the relationship between the number of program and the budgetary appropriations allocated to public agencies retained.

Assumption: The number of program can be fully explained by the budget allocated

The least-squares regression was used to study the extent to which the number of established program according to the new budgetary approach can be statistically explained by the budget allocated to institutions foreshadow.

The regression model of base is as follows:

$$\text{PROGi} = \text{constant} + \beta \text{BUDi} + \varepsilon$$

Where :

- PROG_i is the number of the program for the entity I
- BUD_i is the value of the budget allocated for the entity i in logarithm
- I refers to the Ith entity included in the sample of entities
- β is the coefficient of the variable BUD_i
- ε (is the error term).

5-1-3) The statistical tools adopted

To analyze the relationship between the number of program and budget appropriations, we first used the correlation coefficient Pearson.

In order to confirm or to disapprove our hypothesis, we applied the simple linear regression, to test in a comprehensive manner the explanatory power of the number of program on the values of the budgetary appropriations.

5-2) results and analyzes

5-2-1) Determination of the coefficient of correlation

To analyze the relationship positive or negative of the variable «No. »program and the "Budget", we have resorted to the Pearson correlation coefficient.

Table No. 4 relating to the determination of the Pearson correlation coefficient

		NBREPROGR	BUDGETMDH
#	Correlation of Pearson	1	,666*
PROGR	Gis. (bilateral)		,018
	N	12	12
BUDGET	Correlation of Pearson	,666*	1
MDH	Gis. (bilateral)	,018	
	N	12	12

*. The correlation is significant at the 0.05 level (bilateral).

Source: Prepared by our care

Through the correlation table of Pearson, it should be noted that there is a strong correlation (0.666 with a p-value of 0.018) between the determination of the number of program and the budget allocated to the benefit of each public entity.

To confirm this dependency, it is necessary to proceed to other assessment test to validate our hypothesis while applying the linear regression model.

5-2-2) Evaluation of the quality of the regression model

To assess the quality of the regression model, it is necessary to resort to the test of ANOVA.

Table No. 5 The test ANOVA

Model	F	Gis.
1 Regression	7,961	,018B
Residue		
Total		

A. Dependent variable: BUDGETMDH
b. Predictors: (constant), NBREPROGR

Source: Prepared by our care

In our test ANOVA, the value of F is 7,961 and is significant at $p < 0.05$. This means that the probability of obtaining a value F of this size by chance is of less than 0.05%. In this case, we must reject the null hypothesis formulated more top. There is therefore a statistically significant relationship ($5\% > p\text{-value} = 0.018$ meaning) between the dependent variable "Budget" and the independent variable "Program".

5-2-3) evaluation of fit of the data to the regression model

Table No. 6 Summary of the model :

Model	R	R-two
1	,666A	,443

Source: Prepared by our care

The results of the application of the linear regression model suggest that the number of program is moderately by Explanatory report to the budget allocated (the adjusted R2 is on average equal to 44.30%).

5-2-4) Evaluation of the variability explained by the regression model

Table No. 7: Determination of the regression model

Model	The coefficients Not standardized		Standardized coefficients	T	Gis.
	B	Error Standard	Beta		
1 (Constant)	-6,097	3,501		-1,742	,112
BUDGETMDH	1,058	,375	,666	2,821	,018

a. Dependent variable : NBREPROGR

Source: Prepared by our care

The last table allows us to build the right of regression to the help of the coefficients b (beta) is not standardized; and whether the independent variable contributes significantly to the model.

The standardized coefficients allow knowing the meaning of the relationship between each preacher and the dependent variable (RELATIONSHIP positive or negative) and the absolute value of the standardized coefficients significant allows you to determine the relative weight of the variables in the model.

In our model, the coefficients not standardized allow us to reconstitute the equation of the regression line which is described as follows:

$$\text{PROG} = -6,097 + 1,058 \text{ bud}$$

The standardized coefficient of the model is located at 0.67 between the two variables where it means that the regression model is very well adjusted to the data.

The next column presents the t value that tests the null hypothesis to the effect that the coefficient is equal to "0" in the population. For the intercept, this simply wants to indicate if it is different from "0". So if a beta coefficient for an independent variable is significant, its effect is different from "0" and must be interpreted as a significant explanatory variable. In the case of a coefficient not significant, we must keep the null hypothesis that the value "0" is a possible value in the population (t is the ratio between the value beta and the error- The type of measurement).

For our part, we can conclude that the probability of obtaining a t value of 2,821 if the value of the y intercept (b) is of zero are of less than 0.0005. The B is therefore different from zero and we can conclude that the budget allocated contributes significantly ($p < 0.0005$) to predict the number of the program.

Conclusion:

Certainly, that the reform of the organic law relating to the Finance Act will contribute to the improvement of the management process (programming triennial budget) and to increase the system of governance of public institutions (measurement and performance audit) between the different internal users (Secretary General, Directors, trade unions....) and external (Parliament, citizens, funders...), but it can be qualified as a springboard to other problems if:

- The accounting information system, management or control are not reliable and do not represent the reality or a faithful image of a public entity;
- The financial, technical and human resources are insufficient to achieve the objectives;
- The responsible for programs, projects and actions are not yet geared to the logic of the outcome focused on performance;
- The powers of decision are not shared or delegates in a rational way to achieve in good conditions the strategic and operational objectives.
- The performance indicators are not consistent in relation to the strategic and operational plans.....

Also, we can conclude through the regression analysis between the determination of the number of program and the appropriations allocated that the results show a strong correlation between the two variables.

This dependence can be expressed through the notion of budgetary programming which triennium is determined in function of the assumptions and economic and financial forecasts.

However, these results must be taken with caution in view of the prospects and the extensions of the research.

The new budgetary programming is primarily intended to ensure greater transparency vis-à-vis stakeholders (funders, parliaments,...), it is useful to test their relevance in relation to external data keys as the cost of financing of programs by regions; the quality of performance indicators selected.

Finally, this study may constitute a new springboard to other studies and research as the measure of the quality of the programs; the extent of global risks encountered by the public agencies foreshadows.

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- ❖ [Http://lof.finances.gov.ma/fr/budget/47/14](http://lof.finances.gov.ma/fr/budget/47/14); June 2017