



Governance Mechanisms and Improving the Performance of Local Authorities: Review of the Literature

Hanan Elmouaddine

PhD student in Economics and Management,
Faculty of Law, Economics and Social Sciences of Mohammedia,
Hassan II University, Casablanca, Morocco
Research Laboratory in (Economic Regulation and Strategic Intelligence)

Noureddine Alij

Professor of Higher Education
Faculty of Law, Economics and Social Sciences of Mohammedia,
Hassan II University, Casablanca, Morocco
Research Laboratory in (Economic Regulation and Strategic Intelligence)

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Abstract

Although the application of good governance the local government sector requires a profound administrative revolution affecting the behavior of all the players concerned, the issues of quality and excellence have forced local governments to change roles and responsibilities. In this context, this paper examines and synthesizes a literature review of the mechanisms of public governance to see to what extent the missions and purposes of this governance impact the performance of local authorities. To this end, the first part of this paper deals with a literature review on the concept of governance, its components, and its mechanisms in local authorities. The second part defines performance and its measurement tools in local authorities. In conclusion, the third part explores the impact of good governance on improving the performance of local authorities.

Keywords: Local authorities, Governance, Mechanisms of governance, Performance

Introduction

Like businesses, the search for performance is a concern for local governments. For several years, performance has been at the heart of restructuring and modernizing projects of public institutions and local authorities (Seghir and Gallouj, 2012). On a day-to-day basis, local authorities are faced with several constraints such as the inadequacy of their public service offerings, user demands in terms of quantity and quality, as well as insufficient human and material resources and accountability for actions undertaken.

In Morocco, the successive reforms that Moroccan local governments have been undergoing for several years have expanded their scope of action by giving them more power (OECD 2017). Similarly, after the adoption of the 2011 constitution in Morocco, good governance has become one of the main concerns of local governments in the obligation to follow standards of quality, transparency, accountability, and responsibility (Zaam and Hainous, 2020). In this context, this article presents a synthesis of the state of the art on governance mechanisms and their relationship with performance in local government management. In the first part, this article deals with the theoretical and conceptual framework explaining the concept of governance. The second part focuses on the notion of performance, its practices, and its determinants in local authorities, and then appoints the issue of the link between governance and the improvement of performance in local authority management.

Governance of local authorities: State of the art.

Governance: Summary of definitions and theories

The literature presents several general definitions of governance that can be summarized into two main concepts. The first concept is that of Selznick (1949), whose governance is considered a mutually coordinated model (Selznick, 1949). The second concept is related to the notions of the state, the hierarchical system, the market, pluralism association, corporatism, citizenship regimes, and the national state.

The concept of governance is more related to managerial thinking. It occupies a fundamental place in the analysis of public management and sociology (Goumari and Jaouhari, 2020). For his part, Gaudin (2003) presents a vision of the prospects of solving governance problems. He explains governance as the overcoming of previous policies that show their limits and inadequacies (Crespy, 2003). Thus, the term governance has become increasingly used to refer to the process of decision-making at the national and local levels (Venice, 2011). Governance is framed by a set of research theories related to the separation of the management function and control (Berle and Means, 1932) and the analysis of companies. These theories fall into three

main categories. The theory of transaction costs (Meier and Schier, 2008), the theory of agency (Jensen and Meckling, 1976), and the theory of public choice.

- **Transaction cost theory:** Based on the work of Oliver Williamson, this theory assumes that agents are endowed with limited rationality and behave opportunistically. This theory is based on the opposition between two modes of management and resource allocation. It is based on the market, exchanges, contracts, and allocation by the firm to ensure the coordination of hierarchical relations on the other hand. In 1975, the theorist Williamson deepened this analysis. He underlined the main key and strategic control measures to be implemented, notably the motivation system, internal audit, and resource allocation methods (Williamson, 1975).
- **Agency theory:** Established by the work of Jensen and Meckling (Jensen and Meckling, 1976) who believes that a firm is a contractual node that links its actors. According to the authors, there are two types of agency relationships: the first type links managers and shareholders, and the second type links the firm (including managers and shareholders) with financial creditors.
- **Public choice theory:** Generally perceived as the analysis of political phenomena using economic methods applied to politics. The public choice theory seeks to provide a framework for understanding public decision-making and political behavior in terms of the individuals involved in that process (Mueller, 1984). The objective is to understand how political decisions are made and to explain the failures of the state. This theory particularly studies voting, the functioning of the State, bureaucracy, and pressure groups (Marchand, 1999).

In sum, the broadening of the number of actors considered in contractual theories, the possibility of applying these theories to public organizations, and the existence of a theoretical framework that takes into account the specificities of the behavior of public actors, constitute the foundations of our theoretical framework of reference (Carassus, 2009). The links between public choice theory and contractual theories, including agency theory and economic theory mean that these theories share common assumptions. Nevertheless, the shareholder current remains the fundamental current of governance that places shareholders at the center of its analysis.

While it is accepted that the classical paradigm developed to analyze the relationships between investors and a manager in the firm is represented by agency theory, in the context of a government, the paradigm developed to analyze the relationships between public officials, elected officials, and voters is symbolized by public choice theory (Singock and Tchatchoua, 2021). In this sense, agency theory can only be used to analyze relationships on an ad hoc

basis. To this end, the most appropriate formal models for public organizations are public choice models.

The governance of local authorities and its mechanisms

According to Amrani et al (2021), territorial or local governance is defined using certain characteristics that refer to a means of territorial regulation, coordination of actors, an instrument of public administrative management, and a tool for decision support and territorial development. It is thus intended to improve the management of administrations according to Pitseys (2010).

For Bertrand and Moquay (2004), the concept of territorial governance refers to the governments of territories, their modes of management and administration, and the vision to which they are committed (Leloup et al., 2005). Many authors see the concept of local governance as a means of territorial regulation and dynamic interdependence between productive agents and local institutions. Local governance not only represents a mode of coordination between actors, but also a set of institutions, mechanisms, and processes that allow citizens to express their interests, needs, and contestations, and exercise their rights and obligations at the local level (Olsen, 2007).

According to Charreaux (1997), territorial governance is the study of a set of mechanisms that have the effect of limiting the power and influencing the decisions of leaders, which govern their conduct and define their discretionary space (Khaddouj, 2016). According to this definition, the choice of the forms of territorial governance, and the mechanisms implemented in order to regulate the action of leaders, are both essential to achieving a double objective. The first objective is to ensure good public management, and the second is to maximize the performance of this management with regard to the criteria defined by the stakeholders. Indeed, good governance of local governments presupposes transparency of information, legibility of budgets, public evaluation of projects, separation of responsibilities, and limits on the number of mandates held by civil servants who hold several consecutive parliamentary mandates without resigning from the public service (Cannac and Godet, 2001).

It is around these principles that the mechanisms of territorial governance must be clearly defined and concretized. However, if the efficiency of governance mechanisms in private companies has been the subject of numerous researches, it is not the same for public organizations or, more precisely, for the local sphere. Therefore, in order to propose a typology of territorial governance mechanisms in this work, we will compare governance in private and public sectors as below:

Table 1: Comparison of public and private governance structures (Claud et al., 2006)

Comparison criteria	Private governance (stock companies)	Public governance (Public institutions)
Property/Sovereignty	The shareholders	The people, the voters
Control bodies	Board of directors or the supervisory board	Parliament, municipal, regional or prefectural council
Management bodies	General management	Government, mayor, deputy counties
Term of office	Determined period	Determined period, the mandate is restricted to elections timetable defined legally

Source: Beauregard et al (2006)

Table 1 summarize the distinctions of governance in the public and private sectors in terms of the ownership, oversight bodies, management bodies, and tenure of each type of governance.

An analogy can also be made, in a more operational way, by drawing on Charreaux's (1997) typology, which provides a classification of local governance mechanisms. Charreaux (1997) makes a distinction based both on the specificity and intentionality of governance mechanisms. Specificity refers to the specific mechanisms of the firm, which delimit the discretionary power of managers, in the sense that its action exclusively influences the decisions of the firm's managers. Intentionality, on the other hand, is reflected in the establishment of formal rules and procedures. In general, these two types of mechanisms are inseparable.

The third type of mechanism is the spontaneous mechanism characterized by the corporate culture or by the influence of the media or societal environment. These mechanisms play an important role within the discretionary space left by the intentional mechanisms. In contrast, some intentional mechanisms emerge after the formalization of spontaneous mechanisms (Beauregard, 2016). Adapted to the local public sector of territorial authorities, in the context of this work, we retain the typology proposed by Charreaux (1997) reproduced in Table 2, which crosses two criteria to classify governance mechanisms:

Table 2: Typology of local governance mechanisms

	Specific mechanisms	Non-specific mechanisms
Intentional mechanisms	Citizens (direct "political" control) Municipal, prefectural or regional council. Internal committees (finance, markets, citizen participation, etc.). Local internal auditors. Consultants/contracted auditors. Specific means of communication (municipal newsletter, neighborhood meeting, etc.).	Legal and regulatory environment. Parliament (parliamentary committees). Regional audit chambers. Public accountant (separation between the authorizing officer and the accountant). Perfect (control of legality and budget). Trade unions. Non-specific means of communication (accounting and budgetary information, media, etc.).

Spontaneous mechanisms	Associations of local public service users, and taxpayers. Mutual monitoring between local authorities. Public culture and local politics. Awareness among voters/citizens, and territorial officials.	Political market (elections, political parties). Banking market (financial intermediation). Public and private goods and services. market (call for tenders, etc.). Economic and fiscal market (territorial attractiveness). Local public service culture. Societal environment.

Source: Adapted from Charreaux (1997, 2008)

According to Table 2, the mechanisms of territorial governance are divided into intentional mechanisms and specific and non-specific spontaneous mechanisms.

- **Specific intentional mechanisms:** These mechanisms focus on citizens, through their direct political control of local public actions, related to the general functioning of the community or to invest. These mechanisms include the municipal council and the various local commissions, which are a mix of territorial officials and elected representatives of the majority or minority. These mechanisms also include the means of communication for municipalities, such as the municipal bulletin, as well as neighborhood meetings, which not only disseminate local information outside the community but also exercise political control over the citizens.
- **Non-specific intentional mechanisms:** The mainstay mechanism in this category is legal external control, whether prefectural, accounting, jurisdictional, or management. In addition, these mechanisms also include means of communication such as legal accounting and budgetary information, local or national media intervention, and the strategies necessary to inform local external actors.
- **Specific spontaneous mechanisms:** These include user associations where taxpayers are considered as stakeholders influencing local decision-making by exerting political pressure through special interest groups. It also includes the reputation of elected officials among other internal or external local actors (Carassus, 2019).
- **Non-specific spontaneous mechanisms:** take into consideration the banking market, which favors the interests of local creditors focused on risk control, as well as the economic and fiscal market, which is largely influenced by the attractiveness of the territories.

The performance of local authorities, state of the art

The literature review indicates that the concept of performance is multidimensional and multidisciplinary. The content and measurement of performance differ according to situations, contexts, and individuals (El Azzaoui and Ichou, 2021). The concept of performance is at the origin of many research works, which justifies the multitude of its definitions, concepts, and the identification of its criteria and indicators of measurements Tbitbi, 2021). The problem of measuring performance becomes even more complicated when it is interpreted in the context of the public sphere, particularly in the local government sector. The aim is to determine the main definitions of the concept of performance and its main determinants, particularly in the local government sector.

Understanding the concept of performance

The notion of performance cannot be channeled through a single definition. Etymologically, the word performance opens the way for two possible considerations. The first, supported by Aubert (2006), considers performance as a training process tending towards perfection, associating performance with the quest for something that cannot be improved. While according to Lorino (2003), performance refers to the idea of acting on its conclusion, achieving objectives along with taking into account institutional, statutory, operational, and other parameters ((Aubert, 2006); (Daidai and Tamnine, 2021)).

Performance, in common parlance, refers to good results according to Bartoli and Blatrix (2015). However, Moumene (2020) points out that performance is extended as financial aiming at the creation of value for shareholders. Today, performance is viewed from a more qualitative perspective, with the emphasis and consideration of the importance of non-financial dimensions such as product and service quality and customer satisfaction (Moumene,2020). Several definitions of performance exist depending on the field and the context of its use. Consequently, Grandjean (2015) emphasizes that the difficulty of understanding this term is related to its great polysemy and its areas of use, particularly in sports, technology, and management (Grandjean, 2015).

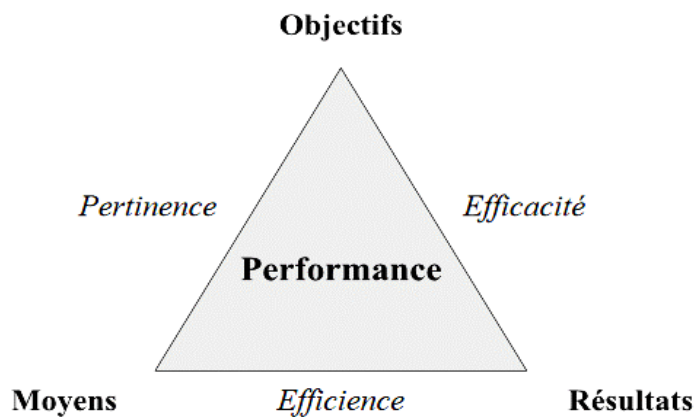
Indeed, management sciences have mobilized several notions to describe the multiple faces of the concept of performance (Amaazoul, 2018). We find the notion of performance, with different purposes, in management control, auditing, human resources management, accounting, logistics, marketing, commercial and financial management, strategy, information system, etc. Therefore, the term performance is not new, the novelty is in the frequency of its use that encourages leaders to consider it as a necessity and an obligation (Amaazoul, 2018).

As claimed by Maurel et al. (2014), performance depends on the ability of a public organization to control its human, financial and organizational resources in order to produce an adapted public service offer, in quality and quantity, to meet the needs of its stakeholders and generate positive effects on its territory (Maurel et al., 2014). According to the performance guide issued by the Budget Directorate under the Ministry of Economy and Finance of Morocco (2015), the performance of an organization is its ability to achieve previously set objectives.

In the public sector, the objective of performance is to improve public spending by directing management towards achieving predefined results within the framework of predetermined means. Ragainé (2013) adds to this vision by calling for effectiveness in terms of the relationship between the result obtained and the prior objective aimed at efficiency between the result obtained and the resources committed, and the programmed budgeting of resources about objectives accompanied by the monitoring of implementation.

Economists frequently distinguish three types of performance (Bouquin, 1989). Performance is measured by the relationship between the resources deployed by the firm and the results, which are defined by efficiency. Then, a performance that reflects the quality of the anticipations made by the decision-makers, measured by the difference between the objectives targeted and the results obtained. We are talking here about effectiveness, which makes it possible to take into consideration elements such as quality. And finally, a performance that reflects the level of adequacy between the stated objectives and the context in which the company finds itself. It is thus a question of relevance. In this context, Gibert (1986) defines relevance in public organizations and municipalities in terms of the relationship between the means implemented and the objectives defined.

Figure 1: Performance triangle Gilbert (1980)



Gibert, J. (2008)

According to Gilbert, performance is presented as a triangle in which the segment between objectives and results represents effectiveness, the segment between results and means defines efficiency, and the segment between means and objectives represents relevance.

In the same field of local government, and in line with the dynamics of the New Public Management, Hood (1995) defines performance in terms of economy as ensuring that no more money is spent than planned. In terms of effectiveness as the ratio of input to output, and in terms of efficiency as the achievement of objectives in meeting social needs. The latter view of performance focuses on achieving cost-effectiveness ((Piotrowski and Rosembloom, 2002); (Worthington, 2000)).

There are multiple definitions of performance in the literature. Therefore, performance is also considered in terms of measurement with a focus on the performance approach in local government.

Performance issues and approaches in local authorities

Performance remains a permanent mission for local authorities, underlined by the predominance of economic reasons. Given that the budgets and resources allocated to local authorities must cover the scope of the competencies assigned, it has become important to implement rigorous management of these assets and achieve a certain number of tangible results for the greater satisfaction of citizens. Thus, it is necessary to ensure that priority actions are identified and that the right choices are made in public policy directions, with budgetary rigor and optimization of expenditures (Nebie and Tbitbi, 2021).

Subsequently, Cliche (2015) points out that geopolitical reasons linked to the globalization of the economy make governments aware of the inter-state competition in a world where the mobility of men and capital is very strongly achieved thanks to active local authorities that manage to assume their respective competences, and offer the opportunity to tighten on the major challenges and objectives.

Moreover, the impact of new technologies in the world calls for a revision of public action from which the local authorities and public administrations cannot be left out. Local authorities must adapt to technological innovations by transforming the supply of public services, the management of these services, and the facilitation of e-administration policies, the interest, and usefulness of which were demonstrated by the Covid-19 pandemic.

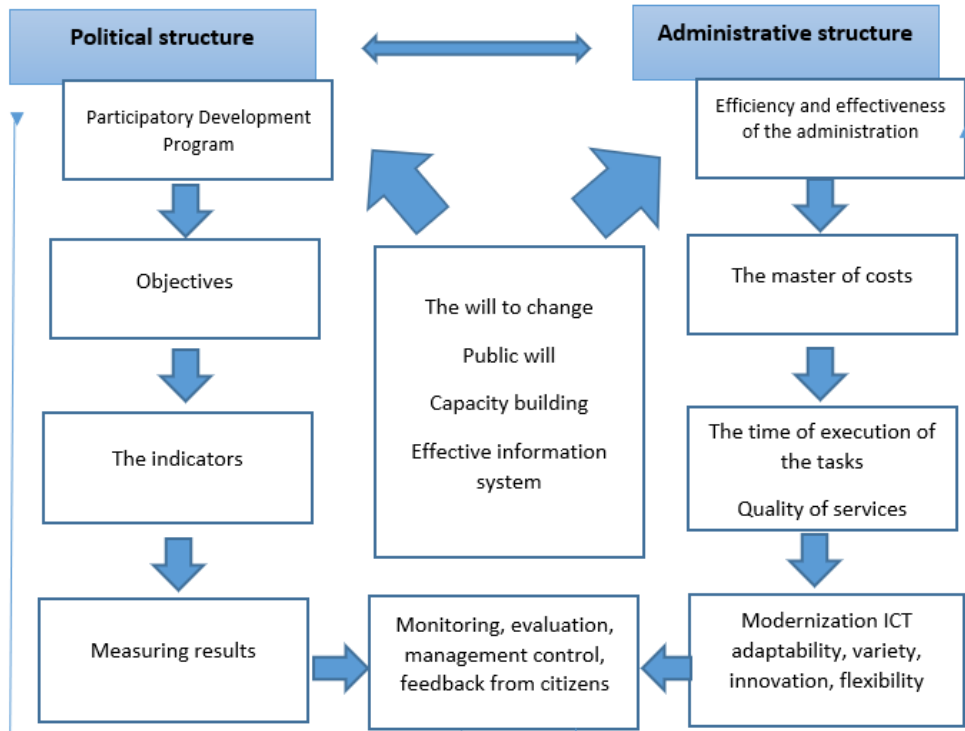
In addition, socio-cultural reasons linked to the evolution of value systems, lifestyles, and the expectations of the population with regard to their leader tend to influence the activity of local authorities whose standardized, uniform, and impersonal action is no longer adapted.

Similarly, from a legal point of view, local authorities are subject to several legal reforms and restructurings. Currently, the process of decentralization to advanced regionalization in Morocco, with the new organic laws on local authorities, are real bases for modernization of performance that are imposed in territorial governance.

As a result, these imperatives are part of various challenges, including the establishment and optimization of sound management at the local level, as noted by the guide to public performance in Morocco, which states that the purpose of the performance approach is to increase the clarity of policies and powers, to ensure that deadlines and objectives are met, and to create an inexhaustible source of information for professionals, users, and the general public, with the aim of improving the information provided to parliament on the objectives and results of public action (Lapin, 2009).

In addition, this approach makes it possible to strengthen transparency in public management and to make managers accountable for their performance and results (Pras and Zarlowski, 2013). It is thus concluded that the introduction of performance in local authorities allows for the improvement of effectiveness, the efficiency of public spending, and the quality of services provided to citizens (Nebie, 2021). These are all challenges whose obstacles continue to slow down the propensity to adopt a performance approach in local authorities, as in most public administrations. These obstacles include the lack of an effective information system that simultaneously links objectives, control, performance indicators, and the decision-making process. Other obstacles include resistance to change, the lack of skills of elected officials and qualified resources, and the heavy and pervasive bureaucracy.

Figure 2: The performance approach for local governments



Source: (Nebie and Tbitbi, 2021)

This proposed model is built between the political structure made up of local elected officials, and the administrative structure that includes the deconcentrated or decentralized administrative authorities, with the desire for change on the part of all actors at the heart of the system.

The political structure has a framework of development programs at the regional, prefectural, provincial or communal level, while the administrative structure has the quest for effectiveness and efficiency in the actions carried out within the administration. Indeed, the political structure in its elaboration was required to align the quality objectives with precision, considering the gender aspect and representative of the essential aspects of the program to be accompanied by the means necessary for their realization and to be of a three-year nature, and not to depend strongly on exogenous elements of the socio-economic environment, the world economic situation, etc.

At the same time, the administrative structure in charge of the effective implementation must function efficiently and effectively to control the costs of its actions, manage the time of execution of the tasks while remaining qualitative and innovative, and establish an effective information system that is not limited to computer equipment and other technological means of telecommunication, but which includes research and information processing,

real obstacles to any performance approach that must necessarily be removed at the level of both structures.

Components of performance in local authorities

For a long time, performance has been reduced to its single financial dimension according to a one-dimensional conception. Consequently, performance measurement is defined as the use of quantitative indicators to evaluate activities, efforts, and achievements (Burns and Waterhouse, 1975). Yet the ultimate goal of performance measurement is not only to develop performance indicators but also to establish a system that can measure results through indicators and information to improve management and democratic governance (Moynihan, 2006). In this sense, ratios and financial indicators are no longer able to reflect all the realities of the organization.

According to Atkinson et al (1997), financial indicators of performance result from the accounting system that generates and reports financial information to support contractual relationships and the capital market that results from the agency theory of governance. However, this accounting system is not structured to transfer relevant decision-making information to people within organizations. Thus, performance must be seen in a broader sense and understood from its financial and operational dimensions.

The financial dimension of performance has traditionally been understood through indicators such as accounting figures and profitability indicators. In this approach, financial indicators based on accounting figures have reliable and objective advantages and provide a synthetic view of performance (EL Azzaoui and Ichou, 2021).

In public organizations such as local governments, performance measurement systems serve four important purposes. The first is to help municipalities assess whether the value delivered by them is consistent with the value received from the contributions of the central government, suppliers, citizens, and employees. The second objective is to help municipalities assess whether the services provided to citizens and users are sufficient to meet their needs so that they can continue to help the local authority achieve its primary objectives. The third goal is to help organizations design and implement the efficiency process, which contributes to the achievement of the secondary objectives. And finally, there is the assistance presented to local governments in evaluating their strategic properties, and helping these organizations to evaluate their planning and their negotiated contracts with partners, both implicit and explicit. Therefore, it seems necessary to go beyond the objectives of these quantitative financial indicators to understand the performance of local governments in terms of qualitative indicators that are more strategic, and that commits the organization in the medium and long term

(Kaplan and Norton, 1992). Financial performance indicators, on the other hand, have limitations. They focus managers' attention on the short term and do not encourage reactivity through the delayed identification of problems. These indicators give a very aggregated view of performance, which does not facilitate the analysis necessary for management, and often focuses the attention of decision-makers solely on cost reduction. Non-financial performance indicators are based on various methodologies, such as dashboards and the OAVR method, whose objectives and principles are similar. They complement the result indicators with reactive indicators on the action levers that capture performance over the longer term.

In this complementary approach, the identification of relevant levers of action is based on a model of local government performance. This means establishing cause and effect relationships between the levers measured and the performance sought. Another indicator that is also growing is the Balanced Scorecard (BSC). This dashboard proposes four categories of performance indicators, linked together by cause and effect relationships. These indicators concern financial results, customer satisfaction, internal processes, and learning indicators (Renaud, 2007). To be effective, performance indicators must be relevant, reliable, timely, complete, and resistant to perverse behavior. They must be specific and focused on all controllable aspects of performance ((Ammons, 1995); (Wholey and Hatry, 1992)).

Governance and performance in local governments: What is the relationship?

The challenges of governance in local authorities

The current context of territorial governance is marked by dysfunctions in the management of local authorities, as highlighted in several international reports. The results of these reports point firstly to the low competence of human resources and the confusion between the tasks of local administration and those of elected officials. They also point out that the insufficient qualification of managers and administrators has hindered the management process, which is the foundation and the driving force for the success of territorial governance.

Secondly, the results highlight the lack of sustainable financial resources, which is an obstacle to responsiveness, and the inadequacy of responses to local development requirements and citizens' needs.

Indeed, the expenditures of local authorities are growing at an accelerated rate than the revenues of the general budget. For instance, in Morocco, the average annual rate of revenues of the general budget is 15% since 1977, while according to Lazrak (2014), the volume of its resources represents only 5% of GDP. In addition to this alarming situation, there is a

low rate of tax collection and various technical, human, and material problems related to the management of local government revenues.

In the same sense, studies show that the overwhelming majority of local authorities in Morocco continue to use management tools that are not adequate to the changes in their environment. According to Amrani et al (2021), the current local accounting system in Morocco is a cash accounting system that could be an obstacle to the development of a control culture, namely internal control, management control, and audit. Similarly, these local authorities suffer from the absence of effective local ownership and a highly bureaucratic, centralized, and hierarchical administration, with numerous administrative structures whose particular features are anonymity. This situation seems inefficient because of the weight and responsibilities borne by local authorities, which trigger a wave of reforms aimed at implementing performance improvement in local public action.

Impact of governance on local government performance

The evaluation of local government performance has been of great interest to researchers and consultants in recent decades. Poister and Streib (1999) note that measuring the quality of municipal services and programs is one of the most common difficulties in measuring the performance of these organizations. It seems appropriate and timely for practitioners to take this issue seriously (Bourguignon, 1995).

In this context, several studies illustrate the effect of governance mechanisms on performance. On the other hand, despite the contribution of this research, it is necessary to emphasize the scarcity of empirical studies on this relationship for the evaluation of public policies and local authorities. These studies establish the difference between companies in terms of performance and their governance methods (Charreaux, 1996). Indeed, when referring to the concept of governance of organizations, several authors insist on the primordial role of this governance in the creation of value. It would therefore be obvious to assume that good governance positively influences the performance of organizations. Thus, any company seeking to survive and be competitive must pay particular attention to the issue of its governance and must try to strengthen the system of governance. In this sense, the literature addresses several works that test the effect of governance on the performance of companies (Kolsi and Ghorbel, 2011).

Most of these studies show that there is a significant influence of good governance on the performance of the company as well as on its value on the market, for different performance indicators, and in several countries. This impact is confirmed by a report from MERCER (2009), which aggregated data from 36 academic studies on the impact of environmental, social, and governance (ESG) factors on company performance. The firm found that 20

studies showed a positive relationship between ESG factors and firm performance or shareholding, while only 3 studies showed a negative relationship. The report concludes that there is general support for a significant positive correlation between governance and performance among research that has examined governance mechanisms alone.

Conclusion and prospects

Questions relating to performance have become increasingly sensitive in the conduct of local authorities in recent decades. The state of the literature, as the subject of this article, shows that the notion of performance of local governments not only encompasses aspects of effectiveness, efficiency, and relevance of public services rendered to the citizens who consume them but also it is undergoing a surprising evolution in terms of its design and implementation.

Ultimately, as Guenoun (2009) points out, performance is an ideal towards which administrations are striving to go further. As a result, the strong desire to bring local governments closer to users, and to involve local populations in the development of their locality is leading to strategic changes that affect both the content and the processes of these organizations to improve their performance. Thus, it has become essential to introduce and develop new efficient mechanisms of territorial governance. These should promote the emergence of new modes of coordination of local public action necessary to meet the demands of their performance. The search for these mechanisms is the source of several economic and social problems today, particularly in developing countries. Moreover, the solutions imposed must be coordinated with individual and collective interests.

Morocco, like other countries, has not ignored the desire to join this transformation movement to modernize and reform the public sector, particularly local authorities. Nevertheless, the impact of the changes made to improve the performance of Moroccan local governments remains difficult to assess given our thinking on the reform approach.

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