

Governance Optimization through Territorial Management Control in Local Authorities

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Abstract

This article explores the responses of the Moroccan public sector to global economic fluctuations, focusing on reforms inspired by New Public Management within OECD countries. Morocco has initiated reforms affecting local governments to address various challenges, such as advanced regionalization, financial crises, the COVID-19 pandemic, and the adoption of a new development model. The study examines the crucial role of local governments in socio-economic development and highlights the importance of management control to improve governance. The objective is to analyze the effectiveness of these local governments, the application of New Public Management, management needs, human resource competence, and models of good governance, identifying how management control tools can support their improvement.

Keywords: Local governments; management control tools; good governance; New Public Management.

Introduction

In a global context characterized by significant economic fluctuations, the public sector faces major challenges requiring profound adaptations to maintain its efficiency and relevance. This general framework highlights the transition to New Public Management (NPM), an approach inspired by private sector management methods, aimed at improving public sector performance (EL Kezazy & al, 2024).

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Morocco, as a case study, perfectly illustrates this dynamic through its reform efforts in various key sectors in response to economic, social, and environmental challenges.

The challenge and interest of the subject lie in exploring the impacts of these reforms on the governance of Moroccan local governments, considered key players in the country's socio-economic development. This research axis seeks to understand how management control, as an administrative tool, can contribute to improving this governance within the framework of NPM reforms (EL Kezazy et al., 2023). The central issue focuses on the contribution of management control to the improvement of governance of local governments in Morocco. Derived research questions include evaluating the effectiveness of local governments, the impact of NPM reforms, and identifying the most relevant management control tools to support good governance (EL Kezazy, 2022).

The objective of this research is therefore to provide a theoretical and practical framework for assessing the effectiveness of management control in the context of Moroccan local governments, to contribute to better governance and an improvement in the quality of public services.

The research hypotheses posit that the integration of management control tools tailored to the specific needs of local governments can effectively reduce public spending, improve regulatory compliance, and, in general, strengthen good governance.

The adopted methodology combines a qualitative and quantitative approach, starting with an exploratory phase based on semi-structured interviews to gather perceptions and experiences, followed by a confirmatory quantitative phase to test the hypotheses using a questionnaire distributed to management controllers of local governments. The article is structured around two main parts: the first theoretical part defines the key concepts and presents the NPM framework, while the second empirical part describes the research methodology and analyzes the collected data to address the central issue and research questions, culminating in practical recommendations for improving the governance of Moroccan local governments.

Theoretical Framework

- i. Theoretical Framework of NPM and Good Governance:** New Public Management (NPM), introduced by authors such as Barzelay (2001) and Hood (1995), emerged from private sector practices to improve the efficiency of public administrations. Initially adopted in developed, notably Anglo-Saxon, countries, NPM spread to developing economies in the 1990s. It is characterized by

management decentralization, increased use of markets and competition, and the promotion of good governance. NPM reforms aim to enhance efficiency and accountability by separating policy formulation from implementation and adopting a results- and client-oriented approach.

- a. **NPM Replacing Weberian Bureaucracy: An International Phenomenon:** This chapter examines the origins, foundations, and criticisms of NPM, with contributions from authors like (Savoie, 1994, 2008; Hoggett, 1991; Hood, 1991, 1995; Osborne and Gaebler, 1992; Pollitt, 1990, 2003; Dunleavy et al., 2006; Denhardt and Denhardt, 2000; Eagle, 2005; Kaboolian, 1998; Sarker, 2006; Gualmini, 2008; and Samaratunge et al., 2008). NPM, perceived as a global model, contrasts with traditional bureaucracy by adopting private sector management practices to improve public service efficiency and quality. Despite its successes, NPM faces criticism regarding its suitability for public sector realities and its impact on governance.
- b. **Towards Hybridization of Public Administration Management:** This section explores the limitations of the private enterprise model of NPM and proposes hybridization as a solution to public administration challenges. Critics, notably Pollitt and Bouckaert (2011), Groot and Budding (2008), highlight contradictions between NPM and public sector realities, such as political control and staff motivation. Some researchers, like Dunleavy et al. (2006) and Gualmini (2008), consider NPM outdated and suggest new approaches integrating aspects of both public and private governance.
- c. **Structural and Cultural Change in Public Administration Management:** The development of management in public administrations has led to structural and cultural changes, transitioning from Weberian bureaucracy to post-bureaucracy. Criticisms of traditional bureaucracy have led to the adoption of NPM principles, aiming to integrate concepts such as knowledge sharing and strategic management. Post-bureaucratic organizations, described by authors like Bolin and Härenstam (2008), Hughes et al. (2017), Pollitt (2003, 2009b), and Walsh (1995), are characterized by flattened hierarchies, increased flexibility, and mission-oriented focus, although bureaucracy remains prevalent in some contexts.

ii. Management Control in Local Governments:

- a. The Emergence of Management Control in Local Governments:** The development of management control in local governments results from socio-economic and institutional changes, as well as the commitment of local elected officials and civil servants. This evolution, inspired by the LOLF and decentralized reforms, aims to improve the performance and governance of local governments by adopting private sector management tools. The diffusion of management control is motivated by economic and institutional factors, as well as the growing pressure to optimize spending and meet citizens' expectations, as highlighted by Mons and Pons (2009), Carassus (2003), Guenoun (2009), Amar and Berthier (2007), Dejean, Bourassain, and Mortreux (1998), Bargain (2011), and Zampiccioli (2011).
- b. Management Control in Local Governments:** Implementing a management control system aims to improve the quality of management and governance of local governments. It is a steering mechanism that optimizes the relationship between resources and results. Modernizing public management requires adapted information systems and a reorganization of public services to ensure effective and transparent governance, as suggested by Carassus (2003) and the Guide de la gouvernance (2014).
- c. Integration of a Management Control System in Local Governments:** It is essential for local governments to have a management control system adapted from private sector practices to ensure the effectiveness of strategies and achievement of objectives. The objectives of management control include transparency, cost management, and improvement of performance and governance. Reliable information systems are crucial for the success of these approaches, and tools such as the Balanced Scorecard (BSC) are recommended for effective strategic management, according to authors like Bouquin (2008) and CHOFFEL and MEYSSONNIER (2005).

iii. New Public Management in Morocco: Towards a Range of Reforms This section analyzes the Moroccan context regarding the adoption of NPM and the reforms undertaken to modernize the public sector. Morocco has integrated management practices focused on results, evaluation, performance, accountability, and good governance, inspired by global standards, supported by significant constitutional and legislative changes, such as the 2011 Constitution and the organic law related to the finance law. The reforms aim to transform public

financial management and improve the efficiency and transparency of the public sector, with an emphasis on technological innovations and information systems (El Kezazy & Hilmi, 2022).

iv. Presentation of Local Governments in Morocco and the Role of Communes This section addresses the evolution of local governments in Morocco and the crucial role of communes in local development and public service delivery. Since independence, constitutional and legislative reforms, such as the 1962 Constitution and the organic law 113-14 of 2015, have strengthened the competences and autonomy of local governments. Communes play a central role in providing essential services, and qualitative studies on Moroccan communes aim to explore their specific challenges and opportunities in development and service delivery El (Kezazy & Hilmi, 2023).

Methodology

By combining post-positivism and abduction, our approach allows us to develop a nuanced and contextual understanding of territorial management control. We start with empirical observations from the field, such as current management practices and the challenges faced by local authorities in Morocco, to formulate hypotheses on the levers of good governance. These hypotheses are then tested and adjusted based on new data and feedback.

Documentary research was essential in our study. This method allowed us to collect secondary data from various sources, such as official reports, previous studies, and academic publications. Our interview guide included about fifty questions, all related to management control practices and good governance within municipalities. We used the results of the qualitative study to develop a questionnaire that would be sent to Moroccan municipalities participating in the municipal performance support program.

In our qualitative study with management controllers from six Moroccan municipalities, we undertook an in-depth approach to evaluate and improve management control and governance practices. Semi-structured interviews played a crucial role in our approach, allowing us to gather detailed information on the practices in place and their impacts. This initial phase led to the creation of a thematic guide grouping management control practices, governance, and overall performance.

We employed a qualitative approach and a complementary quantitative study. Out of the 1,503 municipalities in Morocco, we studied only 101, spread across the 12 regions of the Kingdom. To minimize bias, we favored face-to-face surveys in the first phase, followed by a quantitative field survey. The results were

used to design a targeted questionnaire for the municipalities participating in the municipal performance program. Data processing was conducted using logistic regression to refine our measurement scales and achieve acceptable reliability, with a Cronbach's Alpha exceeding 75%. The 5-point Likert scale allowed us to quantify respondents' opinions in a structured manner.

The semi-structured interviews provided detailed information on existing practices and their impacts. The data collected during the interviews were analyzed using content analysis methods, allowing us to code the responses and identify recurring themes. For example, we identified common patterns regarding challenges in financial transparency and perceptions of public service effectiveness. This qualitative analysis provided valuable insights to better understand the dynamics of local governance.

In addition to qualitative analysis, we employed quantitative methods such as logistic regression and multivariate analysis, applied to the data collected through questionnaires. These techniques allowed us to examine the relationships between different variables, such as financial transparency, citizen participation, and public service performance. SPSS, or Statistical Package for the Social Sciences, was used for the analysis of quantitative data, valued for its robustness and ease of use in processing complex data.

Results of the Qualitative Study

Interview Results: Management Control Tools

The qualitative study focuses on the analysis of management control in six communes, using in-depth semi-structured interviews and documentary analysis to enrich and validate the collected data. These communes were selected due to their participation in a performance improvement program, with territorial management controllers as the primary study participants.

The methodological approach relies on recorded interviews, enabling faithful transcription and meaningful interaction with interviewees. The sample size was guided by theoretical saturation, ceasing data collection when no new insights were generated.

The analysis served to code and interpret the interviews to determine the particularities of each commune, the management control tools and methods employed, and the contextual influences. This approach allowed a deep understanding of the issues and practices of management control within the communes, leading to specific recommendations for improving their efficiency and governance.

Table: COMMUNES SUBJECT OF THE QUALITATIVE STUDY

Communes	Respondent Code
Commune A	C.G 1
Commune B	C.G 2
Commune C	C.G 3
Commune D	C.G 4
Commune E	C.G 5
Commune F	C.G 6

Source: Author

During our study, we conducted interviews with territorial management controllers in six communes. These interviews provided significant results, which we present in the following paragraph.

Key Insights from Management Controllers:

1. **Qualifications of Management Controllers:**
 - They possess high qualifications, with education levels ranging from Bachelor's (Bac+3) to Master's (Bac+5) in management sciences, aligning with their job requirements.
2. **Need for Adequate Tools:**
 - Controllers emphasized the lack of effective tools for monitoring and guiding communal actions. They expressed the need for advanced information systems and modern methods to execute and track strategies and action plans. Modernizing tools is deemed crucial to support ongoing reforms and to address internal and external pressures.
3. **Modernization and Adoption of Private Practices:**
 - Communes have started modernizing their approaches by integrating new functions like internal auditing and adopting methodologies from the private sector, such as project management and auditing, to improve management.
4. **Need for Control Tools:**
 - Controllers stressed the importance of control tools to manage costs, facilitate decision-making, and make wise investments, indicating a desire to strengthen financial management and strategic planning.
5. **Transposition of Private Sector Techniques to Public Sector:**

- Introducing management control in the public sector meets the need for transparency and efficiency. However, this raises questions about how well these methods fit the public context, their effectiveness, and how they meet citizens' expectations.
6. **Presence and Effectiveness of Management Control Systems:**
- Communes have management control systems, but their relevance and effectiveness vary. Some communes show good integration of management control, particularly in variance analysis and decision support, while others struggle to fully integrate good governance.
7. **Challenges with Dashboards:**
- Although communes use operational dashboards, their adaptation to specific needs is limited. Controllers indicate a lack of qualitative and cross-cutting indicators, highlighting the need to further customize these tools for better management.
8. **Challenges with Performance Indicators:**
- Developing indicators faces challenges, especially their adaptation to each commune's specificities and the relevance of the data used. Qualitative indicators are insufficient and do not allow a complete evaluation of performance.
9. **Digitization and Electronic Management:**
- Communes have adopted various information systems to improve administrative management and communication with citizens, including digitizing birth records and tracking petitions and grievances.
10. **Communication and Coordination with Stakeholders:**
- External and internal communication plays a vital role in communal management. Efforts to improve communication include using online platforms and awareness sessions, although challenges related to politics and hierarchy can hinder these efforts.
11. **Control System and Budget:**
- Controllers express the need for a robust control system to guide budgetary and strategic decisions. However, the absence of a coherent strategy and the dispersion of indicators complicate the implementation of integrated and effective governance.

In summary, management controllers in the communes seek to improve their working methods by integrating modern tools and practices, with a particular

focus on the need for more strategic and results-oriented management to meet the requirements of transparency and efficiency in the public sector. The results show an awareness of the importance of management control in the communes, with progress in adopting modern practices. However, challenges remain, particularly in personalizing and integrating management tools to meet the specific needs of the communes (El Kezazy & Hilmi, 2023).

Interview Results: Characteristics of Territorial Management Controllers

The study showed that territorial management controllers are qualified officials with solid training in management sciences, often at the Bachelor's (Bac+3) to Master's (Bac+5) level. Their skills are varied, encompassing financial management, accounting, auditing, and territorial administration. They come from diverse academic backgrounds, some with expertise in law or economics, others specializing in technical sectors like water management or holding business degrees. The younger generation of management controllers is recruited through competitive exams or promoted internally, contributing to strategic decision-making within communes and local governments. They work closely with management and employ tools such as dashboards. Currently, the role of controllers is increasingly oriented towards evaluating public policies to better meet transparency and governance requirements.

Discussion of Qualitative Study Results

This qualitative study highlighted several issues within the analyzed communes. Firstly, the use of non-integrated dashboards, limited to short-term views and often discontinued with the completion of specific programs, poses challenges. Management controllers struggle to feed these tools with relevant indicators, particularly social and cross-cutting ones, revealing a lack of knowledge about steering tools like the Sustainability Balanced Scorecard.

Introducing private sector management tools in the public sector is complicated by the need for adjustments to meet the specificities of communes. Despite efforts to acquire specialized software, their full use is limited due to constraints like lack of training and time. Adapting management practices from the private sector faces difficulties in the public context, leading to a "make-do" approach with temporary tools (El Kezazy, 2022).

The principles of New Public Management, aiming to improve the responsibility and performance of communes, face obstacles when implementing steering tools adapted to each local government. Stakeholder involvement in the decision-making process is also deemed insufficient, contrary to the participatory management principles prescribed by legislation (El Kezazy et al., 2024).

The political role in communal management is predominant, often at the expense of transparency and participation. Citizens are not sufficiently informed or involved, which can negatively impact the general interest and project sustainability (Ammons et al., 2015). Given the specificities of each commune, solutions must be adapted to their specific contexts. The study suggests a certain organizational hypocrisy in large communes, where a gap is observed between decisions made and actual actions (Ferlie et al., 2015).

Ultimately, although dashboards are positively perceived for their impact on good governance, their effectiveness depends on the engagement of all hierarchical levels and the integration of strategic objectives through interactive control systems. Financial and non-financial indicators are considered important, but their usefulness remains conditioned by the quality of organizational learning and the clarity of strategic objectives (Hood, 1991).

Quantitative Study and Discussion of Results

Quantitative Study

The quantitative research studied a sample of 101 communes distributed across the 12 regions of the Kingdom, with 70% urban communes and 31% rural communes. The geographical distribution is heterogeneous, dominated by the Casablanca-Settat and Souss-Massa regions, with human resource numbers varying according to the size of the commune. Communes adopt formal strategies, often developed over six years, with the active participation of various social and economic actors.

Table: GEOGRAPHICAL DISTRIBUTION OF COMMUNES

Region	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Tanger-Tetouan- Al Hoceima	11	10.89%	10.89%	10.89%
Oriental	9	8.91%	8.91%	19.80%
Fes-Meknes	10	9.90%	9.90%	29.70%
Rabat-Sale- Kenitra	12	11.88%	11.88%	41.58%
Beni Mellal- Khenifra	7	6.93%	6.93%	48.51%
Casa-Settat	13	12.87%	12.87%	61.38%
Marrakech-Safi	11	10.89%	10.89%	72.27%
Draa-Tafilalt	5	4.95%	4.95%	77.22%
Souss-Massa	13	12.87%	12.87%	90.09%
Guelmim-Oued	4	3.96%	3.96%	94.05%

Noun				
Laayoun-Sakia El Hamra	4	3.96%	3.96%	98.01%
Dakhla-Oued Eddahab	2	1.99%	1.99%	100.00%
Total	101	100.00%	100.00%	100.00%

Source: Survey results on SPSS

Budgets are mainly allocated based on the Annual Action Plan (AAP), and it is common to modify these budgets to reintegrate projects and reallocate resources. The communes follow a budget forecasting approach and have adopted Triennial Budget Programming (TBP) in line with the Organic Finance Law (LOF). The management control function is perceived as aiding decision-making and is closer to the general management.

Performance monitoring relies on the use of dashboards and the Communal Action and Performance Plan (CAPP). Despite this, the use of Balanced Scorecards (BSC) is not widespread, with 73% of communes unaware of this tool. Conversely, nearly half of the communes have implemented sustainable dashboards that cover all aspects of sustainable development.

Table : TRIENNIAL BUDGET PROGRAMMING

TBP	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid No	05	04.95%	04.95%	04.95%
Yes	96	95.05%	95.05%	100.00%
Total	101	100.00%	100.00%	100.00%

Source: Survey results on SPSS

Perception of the management control function within the communes

According to the responses from the survey, 40% of respondents believe that management control plays a role close to operations by providing decision-making support. However, 57% think that management control is a tool for operations management without providing decision-making support.

On the other hand, the majority of the surveyed population (56.7%) believes that management control is closer to general management and offers decision-making support (see the following figure).

Tools focusing on good governance**Table: PARC IMPLEMENTATION**

Annual Capacity Building Plan (PARC) Implementation	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid No	05	04.95%	04.95%	04.95%
Yes	96	95.05%	95.05%	100.00%
Total	101	100.00%	100.00%	100.00%

Source: Survey results on SPSS

95.05% of the surveyed communes have implemented the annual human resource capacity building plan, while 4.95% are still in the process of implementing this action, which is crucial for establishing new management modes.

Performance monitoring tools within communes

Based on the results presented above, we can assert that the adoption of dashboards plays a crucial role for communes as a performance management tool, integrating social and environmental aspects. According to the survey results, 46% of communes have implemented sustainable dashboards covering all aspects of sustainable development. 32% have established strategic dashboards linking their development strategy and various stakeholders to achieve strategic objectives. Finally, 11% have opted for financial or operational dashboards specific to each service or division.

In summary, the quantitative study demonstrates a strategic formalization of communes with significant involvement of various actors in the implementation of objectives. Although budgets are planned and modifiable according to needs, there is a commitment to efficiency and good governance, with the implementation of strategic action plans and a willingness to adhere to best management practices. However, the lack of widespread adoption of Balanced Scorecards and dashboards indicates room for improvement in the optimal use of performance management tools.

Analysis and Discussion of Results**Analysis of Results**

The study highlighted the importance of territorial management control in improving good governance in Moroccan communes. The analysis used logistic regression to evaluate the relationships between independent and dependent variables and to predict the influence of independent variables on expected outcomes.

Logistic regression is particularly relevant for cases where the dependent variable is binary (yes/no, 0/1), allowing for the calculation of event occurrence probabilities. The model does not require the variables to be normally distributed and adapts well to the presence of multiple explanatory variables.

Hypothesis validation is based on the degree of statistical significance, where a value below 5% indicates a positive impact of the independent variable on the dependent variable. Logistic regression provides an overall view of probabilities through an S-curve rather than a direct linear relationship, adapting the explained variable to a logistic transformation (Logit).

Hypothesis tests allow confirming or rejecting the existence of significant relationships between management control practices and their effect on good governance, providing valuable insights for management policies within the studied communes.

Example for the first hypothesis: H1: Budgeting would allow for the reduction of public expenditures.

Value ddl Asymptotic Significance (bilateral)

Pearson chi-square 2,213a 103

Step 1a Q10(1)				
B	E.S	Wald	ddl	Sig. Exp (B)
Constant	-17.805	20.203	7882.490	1 0.758

Reading the summarized results in the table shows that there is no dependence relationship between the two variables (Chi-square > 0.05). The significance level of the Wald test is greater than 5%. Therefore, we accept H1. Thus, hypothesis 1, which stipulates that budgeting would allow for the reduction of public expenditures (Exp(B)>0), is not validated.

Summary table of hypothesis analysis tested using logistic regression:

No.	Hypothesis	Result	Comment
H1	Budgeting would allow for the reduction of public expenditures.	Not confirmed	Budgeting does not systematically reduce expenditures.
H2	An activity control system would promote regulation compliance.	Not confirmed	No direct link between control system and regulation compliance.
H3	The balanced scorecard as a management control tool would	Validated	Positive link confirmed between BSC and good

	improve good governance.		governance.
H4	Decentralization of territorial management control would improve good governance.	Validated	Decentralization promotes better governance.
H5	Effective communication by the management controller within the commune ensures good governance.	Validated	Communication is essential for good governance.
H6	Digitization of management control tools would allow for good governance.	Validated	Digitization supports good governance.
H7	More experienced management controllers would improve good governance practices.	Not confirmed	Experience does not guarantee better governance practices.
H8	The education level of the management controller would help improve good governance.	Not confirmed	Education level alone is not sufficient for improving governance.
H9	Older management controllers would improve good governance practices.	Not confirmed	Age is not a determining factor for improving governance.
H10	Female management controllers have a greater influence on good governance practices.	Validated	Female controllers positively impact governance.
H11	The size of the local authority would influence good governance practices.	Validated	Size of the local authority plays a role in governance practices.
H12	Environmental uncertainty in management control would impact objective setting.	Validated	Environmental uncertainty affects management control objectives.

This table shows that out of the twelve hypotheses, six have been validated, suggesting positive relationships between management control tools and territorial good governance, while the other six have not been confirmed, indicating no significant relationship or the intervention of other factors.

Discussion of Results

The research aimed to assess the impact of management control tools on the good governance of local authorities, with particular attention to the context of new public management, emphasizing efficiency and performance in public

management. While some results disproved the influence of certain factors, such as the experience and education level of management controllers, others were confirmed, notably the role of digitization and communication in promoting good governance.

New public management, with its emphasis on results and performance, has influenced modern public management, pushing public organizations to adopt private sector management practices. This trend is supported by the theory and practice of management control, which has evolved to become a strategic management tool, rather than just a verification mechanism.

In this context, reforms are being undertaken in Morocco to modernize the governance of public organizations, with the introduction of controlled expenditure and the application of new budgetary regulations. Simultaneously, the decentralization of management control and effective communication within communes emerge as key factors in improving territorial governance.

Despite the non-confirmation of certain hypotheses related to the experience and education level of management controllers, digitization has been identified as a lever for good governance due to its role in improving control efficiency and transparency EL KEZAZY & al (2024). Similarly, the communication of management controllers has proven to be an important factor in ensuring good governance.

Female management controllers, the influence of the size of the local authority, and the impact of environmental uncertainty were also recognized as factors positively influencing good governance practices. This demonstrates the importance of an inclusive and responsive approach in management control to address the contemporary challenges of public organizations. The study thus highlights the need for communes to equip themselves with effective tools for strategic management, adapted to modern challenges and the requirements of transparency and performance.

Conclusion and Perspectives

This research aimed to assess the impact of management control tools on the good governance of Moroccan local authorities, in the context of the new public management introduced by the 2015 LOLF. The objective was to explore how these tools contribute to the efficiency and transparency of public management, despite the particularities of local authorities that differ from private companies.

The study highlighted the evolution of management control tools and their adaptation to the specificities of the public sector, particularly regarding budgeting, the establishment of an activity control system, the development of

balanced scorecards, and the importance of communication and digitization for good governance. It was found that the developed tools are not always directly derived from the private sector and that public services are often accompanied by private consultants for their implementation.

The study also identified certain challenges, such as political change, organizational hypocrisy, and sustainable development management. It emphasized the need for a common will between agents and elected officials to establish good governance, and continuous training proved essential to adapt agents to the evolutions of modern public management HILMI (2024). Among the methodological contributions, the use of a mixed approach allowed identifying various phenomena and grouping communes according to common characteristics. However, limitations were noted, such as the inability to interview all management controllers of the 1503 Moroccan communes and the difficulty in accessing elected officials.

In terms of managerial implications, the research suggests several recommendations to improve the good governance strategy in Moroccan communes, notably the establishment of a territorial diagnosis, emphasizing the culture of numbers, involving citizens and elected officials in defining objectives, using a dashboard for strategic decisions, and improving internal and external communication. In conclusion, the research contributed to the literature on good governance and public management by highlighting the importance of management control tools in Moroccan communes. It also opened up perspectives for future research, including a more in-depth study of integrating good governance into territorial development strategy and the possibility of transferring practices to other territorial levels.

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