



Journal of Accounting in Emerging Economies

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Article information:

To cite this document:

Mouhcine Tallaki, Enrico Bracci, (2019) "NPM reforms and institutional characteristics in developing countries: The case of Moroccan municipalities", Journal of Accounting in Emerging Economies, <https://doi.org/10.1108/JAEE-01-2018-0010>

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NPM reforms and institutional characteristics in developing countries

NPM reforms and institutional characteristics

The case of Moroccan municipalities

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Abstract

Purpose – The purpose of this paper is to investigate the institutional factors affecting the reform of public sector in Morocco. In particular, this study focuses on the adoption path of one such reform, in which Moroccan municipalities had to adopt economic and development plans (EDPs).

Design/methodology/approach – The paper's methodology adopts a qualitative approach. In particular, the paper adopts a mix of primary and secondary sources to analyze the historical development of the EDP reform in the Moroccan context, and the institutional factors involved in the implementation process. It contributes to the existing literature in two ways: it defines a tentative model that combines two approaches (new and old institutional theories); and it contextualizes the proposed model in the Moroccan context by examining the institutional process of implementing the reforms.

Findings – The reform that introduced EDPs in Morocco was the result of a collaboration between the Moroccan government and international donors. The introduction of EDPs was impeded by institutional features of Moroccan society. Therefore, the implementation of EDPs in Morocco did not change taken-for-granted ways of thinking, nor did it remove institutional restrictions and barriers. Municipalities were not affected by the modernizing effects of the reform. They are managed as traditional administrative structures, with very little capacity for organizational and management innovation.

Originality/value – The paper contributes to the debate on the adequacy of new public management (NPM) in less developed countries (LDCs), and in particular with regards to the use of strategic plans in Moroccan municipalities. In doing so, the paper attempts to define a tentative framework that combines new institutional and old institutional theory. The framework proposed helps to explain how NPM in LDCs was diffused and how institutional characteristics could hamper or foster the implementation of NPM reform.

Keywords Institutional pressures, Less developed countries, Moroccan municipalities

Paper type Research paper

Introduction

New public management (NPM) has been studied widely in public management and accounting studies (Hood, 1995; Groot and Budding, 2008; Broadbent and Guthrie, 1992). However, most scholars focus on NPM reforms in developed countries and give less attention to less developed countries (LDCs) (van Helden and Uddin, 2016; Hopper *et al.*, 2009; Ni Putu *et al.*, 2007). The available studies mostly examine the implementation and applicability of NPM in LDCs (Uddin and Tsamenyi, 2005; Rahaman *et al.*, 2007; Sharma and Lawrence, 2005; Polidano, 1999; Adhikari *et al.*, 2013). Alawattage *et al.* (2017) call for greater epistemic theorization of global pressures for accounting change in LDCs. Researchers need to contextualize and historicize (Alawattage *et al.*, 2017) to appreciate diversity in terms of institutional and cultural characteristics, and consequently the results of implementation. There is, thus, a need for research that addresses how management accounting practices in the public sector in LDCs are affected by, and/or affect, the interplay between NPM reform programs and the political, economic and cultural contexts of LDCs (van Helden and Uddin, 2016).

Heeding the call of van Helden and Uddin (2016) and Alawattage *et al.* (2016, 2017), this paper investigates the institutional factors affecting the adoption of a strategic management system in Moroccan municipalities. Morocco is a particularly appropriate site to study the implementation of NPM initiatives, since it has undergone a series of reforms at the behest



of donors such as the World Bank since the 1990s, and it represents an under-investigated geographical area. This study focuses on the adoption path of one such reform, in which Moroccan municipalities had to implement a strategic management system, called Economic and Development Plans (EDPs).

The paper's methodology adopts a qualitative approach in order to respond to the research question. In particular, we used a mix of primary and secondary sources to analyze the historical development of the EDP reform in the Moroccan context, the role of international donors and the institutional factors involved in the implementation process. We aim to contribute to the existing literature on the adequacy of NPM in LDCs. In doing so, we attempt to define a tentative framework that combines new institutional sociology (NIS) and old institutional economics (OIE). We attempt to relate micro-histories (institutional characteristics of Moroccan municipalities) to macro-histories (events such as colonialism and post-colonialism) to explain the problems related to the EDP implementation. We use OIE to highlight change processes within organizations, i.e. the internal interaction processes of the organization against the introduction EDP, and we use the NIS to explain external institutions pressures in particular regarding pressures from international donors. The results show the difficulty that Moroccan municipalities experienced in implementing reforms imposed by, and introduced in collaboration with, the World Bank and which conflicted with Morocco's existing institutional characteristics.

The remainder of the present paper is organized as follows. First, we review the main literature stream related to NPM in LDCs. In the third section, we unpack the theoretical framework. Subsequently, we focus on institutional pressures and institutional limits on the adoption of NPM in Morocco, with a focus on strategic management. Finally, we conclude with some reflections.

NPM in LDCs: literature review

The adoption of NPM by LDCs has been patchy and yielded inconsistent results (Adhikari *et al.*, 2013), partly due to the fact that changes in accounting and managerial practices are linked to larger economic, political and cultural values (Ashraf and Uddin, 2011). In some cases, NPM principles introduce unwanted organizational behavior (Serra, 2005) or inefficiencies (Rahaman and Lawrence, 2001). This is because LDCs are relatively distinctive, with a larger residue of traditional culture, and lower institutional capacity to deliver change (Hopper *et al.*, 2009). NPM practices simply might not be appropriate for the LDC context (Andrews, 2012; Pritchett and Woolcock, 2004). Moreover, NPM models are not purely technical (Bietenhader and Bergmann, 2010), and their implementation needs to consider other factors such as political elements, the long-term vision of the reform, the country's commitment to the reform, clear definition of milestones, the organization's capacity for change, supporting institutions and political and administrative constraints (Ashraf and Uddin, 2011; Lee Rhodes *et al.*, 2012). In addition to considering the institutional characteristics of a new context, reformers need to have a sequenced approach (Bietenhader and Bergmann, 2010). Failure to consider contextual elements in LDCs could mean achieving different results than in developed countries (Adhikari *et al.*, 2013).

The spread of NPM in LDCs is often due to an external initiative proposed and/or imposed by international donor agencies, such as the World Bank, the African Development Bank and the International Monetary Fund (IMF) (Hassan, 2008; van Helden and Uddin, 2016; Uddin and Tsamenyi, 2005; Hopper *et al.*, 2009). Several LDCs have introduced NPM reforms, regardless of cultural and institutional diversity, with the primary objective to achieve greater legitimacy in order to conform to stakeholder expectations including donors (Ashworth *et al.*, 2007; DiMaggio and Powell, 1983; Meyer and Rowan, 1977) and to achieve performance goals (Tillema, 2010; Ni Putu *et al.*, 2007). This means that changes in public sector organizations in LDCs may be driven by various external expectations or pressures.

In this sense, relevant practices are better than best practices. Best practices are the most successful practices, while relevant practices are politically acceptable and dependent on funding (Rose, 2003).

Managerial models selected for adoption also have to be contextualized, that is, altered to suit the specifics of their national setting (Hopper *et al.*, 2009; Rose, 2003). Countries cannot be treated as a homogeneous group, and context must be taken into account when implementing and transferring NPM practices developed in other countries. As a result, reforms risk being only symbolic (Adhikari *et al.*, 2013; Hassan, 2008) and rhetorical (Polidano, 1999). In this sense, organizations may focus on formal aspects, and lose sight of the merits of the change (Mimba *et al.*, 2013). For example, Taylor (2007) examined the mandated reporting of key performance indicators by public agencies in Taiwan, Hong Kong and Singapore, showing that this managerial system failed to meet performance information and decision making needs. Other studies link performance measurement and reporting systems to instrumental and symbolic benefits, rather as than part of a performance accountability system. For example, Rahaman and Lawrence (2001) reported on the symbolic uses of NPM in LDCs, emphasizing that even though accounting systems may be technically sound and well operated, they can mask deeper deficiencies that become apparent in light of the socio-political context. In another study, Errami and Cargnello (2018) analyzed the pertinence of NPM in the Moroccan healthcare system, concluding that the results of the NPM implementation did not match expectations precisely because the managerial system was inadequate. Schuppan (2009) also concluded that, with respect to e-government in African public administrations, NPM implementation may run contrary to economic and political development goals. As a result, NPM could lead to negative scenarios involving more hierarchy, corruption, and centralism.

Although there is a growing body of knowledge on NPM reforms in LDCs, more research is needed to examine the interplay between NPM programs instigated by international donor agencies and the political, economic and cultural contexts of LDCs (van Helden and Uddin, 2016). In addition, there is still insufficient understanding among academics about different interinstitutional layering problems, such as how and why western reform ideas are perceived and accepted by public sector organizations in LDCs, and how political and institutional settings influence the process of local adaptation (Ho and Im, 2015). Methodologically, there is a need to contextualize and historicize (Alawattage *et al.*, 2017). Contextualization establishes connections between local, everyday management accounting occurrences and changes taking place in the wider socio-political and cultural spheres. Historicizing relates micro-histories to macro-histories. It traces how things have changed in the micro-organizational setting, and then explains them in relation to the “evolution” of wider socio-political and cultural systems (Alawattage *et al.*, 2017). Contextualization, i.e. locating an accounting phenomenon in its relevant cultural, political and institutional setting, is fundamental to understanding the implementation of NPM in LDCs, and how organizations respond (Alawattage *et al.*, 2017).

Management accounting change in LDCs: a theoretical framework

Institutional theory is one of the dominant perspectives within organization and management theory (Greenwood *et al.*, 2008, 2014), as well as in studying NPM in LDCs (van Helden and Uddin, 2016). According to institutional theory, institutions generate interests, identities and appropriate practice models (Dobbin, 1994). These institutions facilitate the cognitive, normative and regulative pressure that shapes organizational behavior (Scott, 2001). In institutional theory, behavior is not always driven by efficiency, and it seeks to go beyond analyzing technical efficiency in order to examine social phenomena. We can distinguish two streams of research: the first adopts OIE, which focuses on change processes within organizations. The second stream, called NIS, uses concepts as legitimization to explain

external institutions pressures. OIE analyzes the interaction of organizations' internal processes with the introduction of a new institution or logic, while NIS focuses on the diffusion and legitimacy of institutions or logics. In other words, OIE highlights the internal process of implementation, while NIS highlights the external process of adoption.

Studies of NPM in LDCs pose an interesting opportunity for institutional theory because LDCs operate in fragmented institutional contexts that on the one hand seek legitimacy, and on the other try to give meaning to new logics and institutions (Sahlin and Wedlin, 2008). In recent years, institutional theory has been used extensively in studies in public sector management (Modell, 2001; Burns and Scapens, 2000; Jacobs, 2012). According to NIS, institutions generate interests, identities and appropriate practice models (Dobbin, 1994). Faced with external pressure from these institutions, organizations have to conform otherwise they will lose legitimacy (Scott, 2001; DiMaggio and Powell, 1983). NIS highlights that the process of institutionalization takes place through three isomorphic processes: coercive, mimetic and normative (DiMaggio and Powell, 1983). Coercive isomorphism represents pressures from other organizations upon which the organization depends. Mimetic isomorphism occurs when, facing uncertainty, the organization tends to imitate another organization, believing there are benefits in adopting the structure of the latter. Normative isomorphism is the legitimacy of practices within a profession; it defines the conditions and method of practice used by professionals. In LDCs, public services come under pressure to be more efficient and effective due to conditions imposed by international donors such as the World Bank and the IMF (Sarker, 2009; Polidano, 1999; Uddin and Tsamenyi, 2005; Sharma and Lawrence, 2005; Adhikari *et al.*, 2013). Indeed, international donors have persuaded LDCs to adopt public sector reforms as a condition for receiving financial support (van Helden and Uddin, 2016), and in some case, this is reinforced by regulatory processes involving state agencies (Greenwood *et al.*, 2002). Recommendations or directions of the international donors become coercive pressures to which organizations in LDCs must adapt if they wish to compete for scarce resources and have a better chance of surviving (DiMaggio and Powell, 1991; Scott, 1995; Covalesski *et al.*, 1993). When these pressures are transformed into laws and rules, they provide the legitimate grounds to adopt new managerial approaches (Dillard *et al.*, 2004).

These new rules and values within LDCs can cause conflicts with the institutional features of the new context. NIS, and in particular the concept of institutional isomorphism, can help explain why LDCs do (or do not) introduce new managerial approaches, and why widespread and similar practices emerge with a poor understanding of how they are introduced and implemented. Organizational isomorphism is a pervasive theoretical framework, but it is limited in its explanatory power since it ignores the organization's interactions with other organizations and among the organizational actors. This is because the people who adopt a new managerial approach are not passive, and new institutional theory does not effectively link the activities of individuals and organizations to the environment (Hirsch and Lounsbury, 1997). In other words, the concept of isomorphism focuses on the unidirectional influence of institutions. This can create a gap between the macro-policy level and the micro-organizational level, which is undesirable when examining public sector and governance reform (Modell, 2001; Alsharari *et al.*, 2015; Hassan, 2008; Dillard *et al.*, 2004; Lounsbury, 2008).

The institutional and cultural characteristics of an organization may also prevent or hinder the process of change management. This is because people live in a socially constructed world that is filled with taken-for-granted meanings and rules. Thus, organizations filter environmental pressures through an internal process of interpretation (Dillard *et al.*, 2004). In this context, OIE is useful when examining the interaction between institutions and organizations, i.e. between organizations and new managerial values, because it focuses on organizational routines and their institutionalization (Burns and Scapens, 2000).

We can distinguish two categories of institutional characteristics: state capacity (Sarker, 2009) and state institutional characteristics. The first category is a precondition for

successful implementation (Sarker, 2009). It includes managerial capacity and structure that are weakly institutionalized, making the public sector prone to poor organizational discipline and the inability to enforce rules. In addition, other factors associated with state capacity include lack of expertise and unreliable information systems that do not allow the development of complex structures such as internal markets or sophisticated performance monitoring systems (Polidano, 1999; Caiden and Sundaram, 2004); and lack of resources because reforms are often overoptimistic and oversold, with hidden costs (Caiden and Sundaram, 2004). These preconditions are required for the implementation of a managerial system in a sequential order (Bietenhader and Bergmann, 2010). The second category comprises lower institutional capacity to deliver change (Hopper *et al.*, 2009), limited involvement of stakeholders, corruption (Ni Putu *et al.*, 2007), lack of basic reforms (Bietenhader and Bergmann, 2010), lack of decentralization (Bardhan and Mookherjee, 2006), a high level of informality (Roberts, 2004; Schick, 1998; Ni Putu *et al.*, 2007; Polidano, 1999), clientelism (Grindle, 2004; Roberts, 2004), corruption and inattention to output (Ni Putu *et al.*, 2007; Schick, 1998), lack of political support and poverty (Alawattage *et al.*, 2007), low economic growth and instability (Whiteman, 2012; Andrews, 2010), different public expectations (Manning, 2001) and differences in cultural values (Pillay, 2008).

Culture is one of the vital ingredients of institutions. It mediates between the external world of stimuli and the response of the individual (Scott, 1995). Cultural values influence organizational culture; thus, management reformers can use their knowledge of a country's organizational culture to design their implementation strategy (Ozturk and Swiss, 2008). The various dimensions of national cultures, like power distance, individualism and performance orientation (Hofstede, 1997) affect NPM reform success. Power distance is the extent to which the less powerful members of organizations accept that power may be distributed unequally. Individualism is defined as a preference for a loosely knit social framework in which individuals are expected to take care of only themselves and their immediate families (Hofstede, 1997). Performance orientation is the degree to which a collective encourages group members to improve their performance (House *et al.*, 2004). Countries with a high level of power distance are prone to fewer checks and balances against abuse and accountability. Public control in these cultures is characterized by high centralization of power and low participation in decision making. In addition, control sectors are accountable to superiors but detached from the local population (Pillay, 2008). The lack of accountability, centralization of power, low participation in decision making and low performance orientation may create institutional characteristics like corruption and nepotism. In individualistic cultures, individuals view themselves as being primarily motivated by their own interests. On the other hand, in collectivist cultures, the interests of the group prevail, which encourages loyalty and obedience (Hofstede, 1997). Contexts with the low performance orientation tend to value social and family relations (House *et al.*, 2004), and where employee performance is determined by institutional factors, such as nepotism, the organizational purpose may be lost (Pillay, 2008).

The capacity of LDCs to implement change depends on institutional acceptance at the organizational level. New institutions that have not gained acceptance are less able to influence action and organization (Barley and Tolbert, 1997). To analyze this mechanism of interaction between institutions and organizations, i.e. between organizations and new managerial values, old institutional theory is particularly useful, because it focuses on organizational routines and their institutionalization (Burns and Scapens, 2000). Old institutional theory also explores resistance to change in order to analyze the role of the prevailing institution, while new institutional theory neglects these inter-organizational interactions (Boland *et al.*, 2008).

Figure 1 summarizes the theoretical framework adopted in this work to demonstrate how the diffusion of NPM in LDCs could be due to pressure from external donors or other institutions. According to OIE, practices emerging from the implementation of reforms can be influenced by other existing institutions (Burns and Scapens, 2000). Thus, the study of managerial

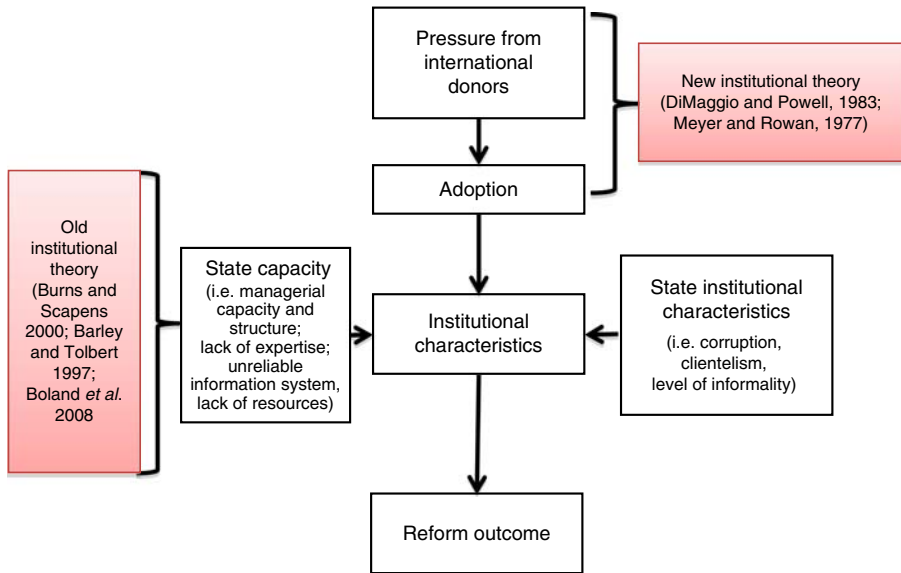


Figure 1. Diffusion and institutionalization of NPM in LDCs: a framework of analysis

Source: Our analysis based on literature review

change and new managerial practices in LDCs requires us first to understand existing institutional characteristics. Organizations that introduced new managerial practices, i.e. those involved in the change process, may have different responses. The results of the change process may differ from expectations, and may sometimes involve unintended consequences. This is because organizations are not passive recipients. Consequently, reforms with values that do not comply with the context, due to institutional pressures, could generate inadequate results. Organizations could resist or marginalize one or more practices; they could relate independently to various institutional constituencies, and compartmentalize identities; they could strive to balance the various institutional demands, and attempt to find more deeply cooperative solutions to institutional pluralism tensions; or they could forge durable identities of their own and emerge as institutions in their own right (Kraatz and Block, 2008).

Research strategy and setting

The paper adopts a qualitative methodological approach. The research methodology was designed in a coherent manner with the study's conceptual framework in terms of the role of international donors, state capacities and state institutional characteristics in explaining the implementation of NPM reforms and their outcomes. Accordingly, we used a mix of primary and secondary sources to analyze the historical development of the EDP reform in the Moroccan context, the role of international donors, and the institutional factors involved in the implementation process. The data analysis strategy aimed to create a holistic picture, describing the development of EDP in Moroccan municipalities in chronological order and tracking various explanations via the theoretical framework.

In particular, we drew from the following secondary sources:

- Relevant legislation, and more detail from Law 78/2000, Law1/2003 and Law 17/2008 which introduced the EDP in Moroccan municipalities. In addition, we analyzed other reforms linked in particular to the development of the decentralization of power and the decision-making autonomy in the municipalities.

- Guidelines and reports elaborated by the Ministry of Internal Affairs of Morocco.
- Reports of World Bank addressed to Morocco.
- Reports of projects funded by international donors (e.g. World Bank, United Nations).
- Websites of Ministries, municipalities, international donors and other agencies involved in the process of diffusion of EDPs.
- EDPs published online by Moroccan municipalities – in particular, we analyzed 22 EDPs.

NPM reforms
and
institutional
characteristics

The above official documents allowed us to collect relevant and useful information about the institutional context within which the EDP reforms were implemented, together with the outcomes expected from this process. The document analysis provided broad coverage in terms of timespan and events and settings (Yin, 2003). Results of the document analysis are in fact unaffected by the research process (Bowen, 2009) since the presence of the researcher does not affect the outcome (Merriam, 1988).

We also conducted some semi-structured interviews with key informants both at the ministry and local government level in order to have a more in-depth understanding of the implementation process of EDP. The duration of interviews and the number of questions varied considerably from one informant to another, each interview lasting around 1 h on average. The aim was to extend the understanding we had gained from the documentary analysis. Interviews included open-ended questions, such as why and how EDP was first introduced in Morocco and within the specific municipality, how the implementation process progressed, the impact it had, and the institutional limits that fostered or hindered the outcome.

For privacy reasons, the interviewees did not authorize us to record the interviews; however, we took extensive notes and produced a record of the meeting. The interviews aimed at understanding the logic with which the EDP was implemented, how it is used, and the limits and problems encountered in the implementation and use of the tool. Subsequently, we undertook other telephone interviews to deepen some aspects that emerged from the analysis. The interviews were coded and interpreted through a two-level analysis (Yin, 2015, p. 196). At the first level, we adopted an open code approach sticking closely to the original words used by the interviewees. Each author went through the data circling relevant parts, then they shared their own interpretation of findings until a common understanding of the explanation was reached. As we progressed through the second level, we connected the open codes to the three main conceptual dimensions of the theoretical framework (Figure 1), i.e. international donors' role/influence, state capacity and state institutional characteristics. In doing so, the holistic picture was further narrowed to capture the key themes and explanations.

The analysis of the secondary sources and the interviews allowed us: first, to understand the logic with which the reform was introduced in the Moroccan context, and second, to highlight the various conflicts that emerged, particularly after the introduction of EDP in Moroccan municipalities.

International institutional pressures to adopt reform in Morocco

Morocco is divided into 12 regions, 75 prefectures and provinces (prefectures for the urban area and the provinces for the rural territory) and 1,503 municipalities, of which 1,281 are rural and 221 are urban. The population size of a municipality varies between 55 and 520,428 people. More than two-thirds of the total population is concentrated in 20 percent of the most populated municipalities.

Municipalities in Morocco are local authorities under public law, with legal and financial autonomy. The division into municipalities was introduced in Morocco with the first Communal Charter in 1959, after independence from the French and Spanish authorities in 1956.

Before colonialism, Morocco was divided into regions and *jamaa*, the latter corresponding to tribes or villages. The governors of the regions were appointed by the sultan, and were usually members of his family. In the *jamaa*, there was a council of notables comprising the heads of families, recruited on the basis of wealth. During colonialism, Morocco was subdivided into three areas: one under French influence, one under Spanish influence, and the third under an international protectorate. In the colonial period, the French and Spanish authorities strengthened their presence at the local level, thus giving little autonomy. The process of decentralization started in 1959 and was strengthened by the first constitution adopted in 1962. This had the double advantage of establishing local authorities and opening new prospects for decentralization with the creation of a new local authority: the prefecture or the province. In 1976, Morocco modified the Communal Charter with the introduction of local taxation, and extended the economic, social and cultural responsibilities of the municipalities. In 2002, the Communal Charter was again modified to:

- clarify the responsibilities of the municipal authorities;
- improve the status of local representatives;
- define a new governance system; and
- introduce EDPs.

Subsequent modifications by Law 17/2008 specified the process for preparing and updating EDPs, as well as introducing a sustainability perspective based on participatory and gender approach according to which the municipalities must integrate the gender dimension in the EDP and in the policies of economic and social development. The participatory approach was previously used in some Moroccan municipalities, and it dates back to the early experiences of some projects financed by the international funds (Lazarev, 2012).

The Communal Charter reform in Morocco can be understood in relation to three-phase postcolonial state development discourse (van Helden and Uddin, 2016): state-led development, market-led development and localization-led development. In the first stage, the state is the main player, and from independence until 1973, the Communal Charter in Morocco gave little autonomy to municipalities, thus strengthening the role of the central administration. In the market-led development phase, the free market and privatization are fundamental. During this phase in Morocco since 1980, NPM tools were disseminated and privatization policies were adopted. The Communal Charter introduced in 2002 was also part of this phase, and highlighted the emphasis on performance measurement via the introduction of the EDP. In the localization-led development phase, local empowerment requires tools such as participative budgeting. This corresponds to the last modification of the Communal Charter in 2008, which introduced a sustainability perspective based on a participatory and gender approach, and aimed to strengthen local democracy and municipal autonomy. A key feature during this phase was the devolution of strategic planning responsibility from the central state to the municipalities via EDPs. According to the Communal Charter, EDPs must:

- analyze the economic, social and cultural strengths of the municipality;
- identify priority needs in consultation with the population, administration and stakeholders; and
- estimate resources and expenditure relating to the first three years of the plan.

The transfer of strategic planning responsibility from the central state to the municipalities was a tentative move by the Moroccan Government to improve decentralization and performance in the public sector. This effort is a part of the general impetus of the government to adopt the NPM paradigm, started in the 1990s in collaboration with the World Bank and other international organizations. Other reforms

aimed to improve performance at the local level, such as Law 45/2008 which encouraged local authorities to disseminate information related to performance measures. Law 47/2006 which gave local authorities more financial autonomy regarding taxation. Decree 2-09-441 about the accounting of local authorities and their groupings that improved the management and approval process of the municipal budget. Law 54/2005 which regularized the mode of assignment and management of public services. The drive to introduce NPM in Morocco was promoted by various international institutions like the World Bank and the United Nations, which exerted various pressures to reform public administration, including undertaking various projects in cooperation. This confirms, as we emphasize in the theoretical framework, how international donors have contributed to the dissemination of NPM instruments in LDCs (van Helden and Uddin, 2016). For example, the World Bank funded many reform initiatives in the last 20 and more years (Table I).

These reforms are all characterized by an NPM philosophy, which emphasizes decentralization, efficiency, effectiveness, transparency, performance, strategic orientation and a participatory approach. World Bank funding for the reform of public administration was linked to other human development funding and also included technical as well as financial supports (Hassan, 2008; van Helden and Uddin, 2016; Uddin and Tsamenyi, 2005; Hopper *et al.*, 2009). Representatives and coordinators from the World Bank were included on project teams to provide guidance and advice throughout the design and implementation of the reforms. For its part, the Moroccan government was seeking international legitimacy, and was in no position to refuse these interventions.

To assist municipalities to develop their EDPs, the Moroccan Ministry of Internal Affairs provided support via guidance material, partnerships with national and international partners, and training programs. The Ministry of Internal Affairs entered into various agreements with national agencies like the Agency for the Development of the North, and international agencies like the United Nations, the Canadian Agency for International Development and UNICEF. According to the website of the Moroccan Interior Ministry, they assisted more than 1,000 municipalities in the development and processing of their EDPs (representing 67 percent of the total). The collaboration with the United Nations produced two guidance documents and supported the development of 15 EDPs. The Canadian Agency for International Development funded the project Local Governance in Morocco GLM, which assisted various municipalities to develop EDPs. The UNICEF project included an information system to manage EDPs that was adopted in all municipalities with fewer than 35,000 inhabitants.

Overall, the public administration reforms in Morocco were the result of continuous collaboration between the Moroccan government and international donors.

EDP adoption and institutional characteristics in Morocco: some evidence

As emphasized in the literature analysis, NPM reforms may produce unintended and unexpected results due to the institutional characteristics. In Morocco, the adoption of EDPs was not completely in line with the reform principles and aims imported from the collaboration with the international donors. According to the Report of the Local Med Project “EDP development: Moroccan experience” (2011), the EDP implementation was formal, creating a decoupling with the actual use and functioning. In fact, as one of the interviewees points out:

EDP has never been a decision-making tool for us; most of the projects were never implemented. The problem is that the central officials make decisions without involving those who work there; they should involve workers who are aware of the problems and constraints that hinder the implementation of their ominous decisions.

Description project	Budget (million USD)	Date of approval	Date of conclusion	Objectives
Public Administration Support Project	23	1989	1996	Among the objectives: initiate efforts to prepare the ground for related administrative reforms
Municipal Finance Project (01)	104	1993	2000	Improve the efficiency of local investments, distribute the local share of the value-added tax (VAT) among local governments, ensure availability and delivery of local services, and manage the local sector
Municipal Finance Project (02)	70	1997	2002	Increase the provision of basic infrastructure services in small and medium cities, and strengthen Fonds d'Equipement Communal (FEC) as a commercially viable, autonomous financial institution providing financial services to the municipal sector
Policy Reform Support	250	1999	2001	Among the objectives: public sector reform, including improved budgetary procedures and prioritization and more transparent and streamlined management of expenditures; civil service and administrative reform to reduce the public wage bill, while improving service delivery; and judicial reform to enhance capacity and improve performance
Asset Management Reform Sector Project	45	2003	2006	Improve efficiency in public expenditures by helping rationalize investment, maintenance and rehabilitation expenditure in education and health, and improve public asset management, in line with the objectives of the Country Assistance Strategy (CAS) for rationalizing expenditure, and ensuring long-term fiscal sustainability and improved service delivery in the social sectors
Public Administration Reform Adjustment (1)	100	2004	2009	Support the government's efforts to improve the effectiveness of public resource management
Public Administration Reform Adjustment (2)	120	2006	2009	Support the government's efforts to improve the effectiveness of public resource management
National Initiative For Human Development Support Project (INDH) (1)	100	2006	2014	Among the objectives: help the government improve the inclusiveness, accountability and transparency of local decision making and implementation processes
Public Administration Reform Adjustment (3)	100	2008	2011	Support the government's efforts to improve the effectiveness of public resource management
Public Administration Reform Adjustment (4)	100	2010	2011	Support the government's efforts to improve the effectiveness of public resource management
Accountability and Transparency (1)	200	2013	2014	Increase transparency and accountability, and enhance citizen engagement and access to information. It also supports structural reforms strengthening economic governance across the public sector and new policies fostering more inclusive and open governance

Table I.
List of projects
financed by the
World Bank

(continued)

Description project	Budget (million USD)	Date of approval	Date of conclusion	Objectives
New Governance Framework	4.35	2013	In progress	Strengthen government transparency, accountability and public participation by supporting: the development and implementation of a public consultation policy and a law on petitions; the improvement of access to fiscal information and enhancement of performance orientation in budget management; and strengthening fiscal decentralization
National Initiative for Human Development Support Project (INDH) (1)	300	2012	2016	Improve access to and/or use of enhanced participatory local governance mechanisms, basic infrastructure, social services and economic opportunities
Accountability and Transparency (2)	200	2015	2016	Strengthen mechanisms promoting transparency and accountability in the management of public resources, and support legal reforms fostering open governance in Morocco in line with the new Constitution. This project supports policy reforms in two key areas: strengthening transparency and accountability in the management of public resources; and fostering open governance

Source: Our own analysis of the World Bank database

Table I.

Another argues:

EDP and the National Development Program are a big failure because, as I said at the beginning, the human resources available are not qualified [...] Another problem, in my opinion, concerns the obligation to develop the document and to formulate the program of work at any cost, without taking into account the characteristics and financial constraints of the municipality [...] The objective then becomes to prepare the document and not the content [...] Most of these projects exist only on paper for lack of administrative control and inspections; this strategy is not feasible at the moment.

The reports and interviewees show much concern about the adoption and implementation of the new strategic control instrument. These problems in relation to the EDP process could lead to outcomes at odds with objectives, and indeed the limitations of the EDP process can be seen to be related to institutional features of Morocco. Failing to consider these features would mean the instrument lost its intent, and would only be introduced in a symbolic way. The implementation issues we highlight can be explained through some of the institutional characteristics of the Moroccan society. As we pointed out in the theoretical framework, there are two different institutional categories: state capacities and state institutional characteristics. In the next section, we present the institutional characteristics of Morocco that could prevent the introduction of EDP.

State capacities. By state capacities, we refer to those institutional characteristics linked in particular to the managerial infrastructure. According to the Cafrad African Training and Research Centre in Administration for Development (2013), and in line with the findings of the World Bank and the United Nations, the managerial structure of the public sector in Morocco is characterized by the following features:

- excessive centralization of skills and means;
- routine management and over-staffing;

- crippling budgetary and financial procedures;
- inefficient job distribution mechanism;
- opaque and unequal remuneration system;
- demobilization of staff due to the lack of delegation and information;
- ineffective control and evaluation system; and
- slow legislative process.

These institutional and managerial characteristics of the public sector in Morocco posed a challenge for the adoption of the EDP process. The lack of an adequate administrative structure and managerial capacities made it difficult to implement a strategic system based on participation, shared objectives and a strategic vision. This is also confirmed by the interviews, with one regional manager stating:

In local authorities, there is lack of clarity as regards definition of roles and responsibilities; local managers and representatives ignore the management principle; this is because political parties are not able to present capable people [...] and because the various managers for years were accustomed to a traditional way of management without managerial vision.

Another municipal manager points out:

In reality, these long-term plans are a waste of time and money; those that have gained are the external consultants who supported the municipalities. We cannot think of projects that will be done in four or five years, we have financial problems, we do not have adequate personnel to dedicate to that activity. Probably in large municipalities, yes, but if we think of small municipalities and rural municipalities, it is impossible to introduce and implement multi-annual action.

As pointed out by the Agency for the Development of the North (2013), in Moroccan municipalities there is a low level of expression of local needs. This is because, in the past, there was no interaction between citizens, their representative and administrative institutions. These interactions are marked by disinterest, if not distrust (Adelma, 2006). As noted by one of the interviewees:

In the elaboration of the EDP, it was noticed, at the municipal level, that the management of conflict is lacking. Various committees were created, even in civil society, but they never influenced decisions. The meetings were the moment to communicate the perspectives of the decision makers, and in any case, with the lack of financial resources, few projects were realized with respect to the promises.

On one hand, citizens are disinterested in the projects, and on the other, there is little involvement from decision makers. EDPs thus become only documents to comply with the legal requirements that made them mandatory. This highlights the lack of a general managerial culture in Moroccan public administration. A historical analysis of public administration in the Moroccan context allows us to identify the causes of this situation. This is because the historical analysis examines both micro-histories and macro-histories: it traces how “things” have changed in the micro-organizational setting, and then explains them in relation to the “evolution” of wider socio-political and cultural systems (Alawattage *et al.*, 2017). In Morocco, the procedures followed and imposed by the colonizers before independence were at the service of strong central powers, and there was no attention to the rights of local institutions and citizens. After independence, centralization of power and lack of citizen involvement characterized the system until the 1990s. The attention to the needs of the citizens started with the beginning of decentralization of power. The latter constitutes an irreversible choice and is part of a desire to anchor the practice of local democracy, to act more closely with the population, and to promote citizen participation in the management of local affairs (Chikerema, 2013).

This attention was hampered by a lack of managerial experience that was widespread in the public sector. According to the Economic, Social and Environmental Council (2013)[1], the management of public administration in Morocco is traditional without managerial vision. There is confusion between the tasks of the local administration and the tasks of elected representatives, and there is no management control and monitoring system. Management in Moroccan public administration is based on a bureaucratic and mechanical approach that emphasizes rules and procedures and not results. This produces significant human, cultural and behavioral consequences. In fact, public administration suffers from a lack of qualified personnel able to respond to the new requirements introduced by NPM. The availability of qualified human resources is still in deficit in Morocco, and greater management capacity and capability must be achieved to meet the challenges (Court of account, 2007). Furthermore, staff distribution in local authorities in Morocco is characterized by an oversized workforce in relation to need, and there are not enough qualified managers (Court of account, 2017). As one of the interviewees points out:

The main problem, in my opinion, is the human resource side of the organization that is not able to apply managerial tools and they do not have a managerial vision [...] not only the employees in my opinion but also the politicians.

Another adds:

Beyond the training programs [...] in my opinion managers must attract people able to change the traditional management method [...] Unfortunately working in the municipalities is not very desirable for qualified people, who prefer the private sector where the salary is very high.

Despite various reforms introduced and various accompanying instruments, staff remain inadequate to expectations. There are also inadequate financial resources, and these are characterized by a significant rigidity, considering that employee costs represent 46 percent of operating costs. Despite various reforms introduced and various accompanying instruments, there is a lack of staff and resources, lack of managerial capacity, lack of a strategic vision and lack of a participative approach in Moroccan municipalities. The lack of these preconditions for the implementation and introduction of NPM in LDCs (Polidano, 1999; Caiden and Sundaram, 2004; Sarker, 2009) are barriers to successful EDP processes.

State institutional characteristics. In addition to state capacities, there are other institutional characteristics that may explain the outcomes of the introduction of EDPs in Morocco. In particular, lack of financial autonomy and decentralization, poverty, corruption, lack of civil society, lack of interest in local affairs, cultural diversity and nepotism (Polidano, 1999; Roberts, 2004; Grindle, 2004; Bardhan and Mookherjee, 2006; Ni Putu *et al.*, 2007; Alawattage *et al.*, 2007; Pillay, 2008; Andrews, 2010; Whiteman, 2012; Ni Putu *et al.*, 2007).

In terms of financial resources, the budget of the municipalities in Morocco is highly dependent on central government transfers. According to the latest financial report published by Ministry of Finance (2017), transfers represent 65 percent of the total, and another 15 percent of revenue (municipal services tax, business tax, housing tax) is managed centrally. Therefore, only 20 percent of revenue comes from revenue managed by the municipalities. Although the constitution recognizes the financial autonomy of local authorities, they do not have the ability to create, modify or eliminate taxation. This task is expressly reserved for the central government. In addition, all financial decisions in local authorities are subject to the approval of the Supervisory Authority (art. 69 new Communal Charter). The Supervisory Authority has final approval over all decisions concerning the preparation of the budget, fixing the rate of taxes, making loans and guarantees, creating and managing municipal public services, creating local development companies or participating in equity partnerships

with foreign organizations, and undertaking acquisitions, alienations, exchanges and other transactions relating to the property of the municipality. The absence of an effective financial autonomy in Morocco deprives municipalities of decision-making autonomy to undertake projects of economic, social and cultural development (Sedjari, 2004). The Supervisory Authority is represented by the prefect and the *wali* (regional governor), neither of whom is elected but rather is appointed by the central government. They are representatives of the central power in different administrative districts of the kingdom, and are responsible for the management of state funds regarding investments. This condition limits bottom-up approaches and inhibits the accountability of such initiatives (Bergh, 2009). Another representative of the central state is the Authority Agent, appointed by the central government, who coordinates various administrative and technical services in the *cercle* (the intermediate level between the prefecture or province), and supports local elected representatives in an administrative function. As a result, there is a clash between the implementation of decentralized governance systems and the centralized practices that are still maintained at the local level, which can be considered as a limit to the decentralization of power and autonomy in Moroccan municipalities (Bardhan and Mookherjee, 2006). The co-management of local authorities by an elected body with few facilities and another well-trained designated by the central government (i.e. *wali*, governor) raises a big question about decentralization and its effectiveness in territorial development. In this sense and despite the innovations provided by the latest reforms that govern these local authorities the problem of management and coexistence between various actors remains (Sitri and hanzaz, 2016).

Another problem relating to the adoption of the EDP process is the inconsistency between the EDP and other local sector programs managed directly by the central state[2]. On one hand, EDPs are managed by the municipality; on the other, there are various ministerial programs governed by the central state, with no communication or coordination between work groups (Lazarev, 2012). As a municipal employee notes:

There is a strategic dilemma [...] It's not clear who does what [...] On one side there are national agencies and regional agencies such as the agency of the north and the agency of the south and on the other side there are the municipalities. The feeling is that they compete and do not cooperate in developing and implementing a national strategy.

The strategy at the municipal level is fragmented because there are various policymakers in the same territory. Moreover, the presence of central state representatives at the level of the municipal territory, as previously highlighted, represents another obstacle to the implementation of the strategy.

Despite the progress of the decentralization process, there is a growing lack of interest in local affairs, and civil society's role in strengthening public sector accountability remains limited at both the national and the local level. This due to three reasons (Bergh, 2009): first, the dominance of upward accountability in the Moroccan governance system is based on a hierarchical structure, which explains the diffusion of traditional approaches that emphasize rules and procedures and not results. Second, civil society associations are divided and closely tied to the political process and the struggle between political parties and the monarchy. In fact, as pointed out by one municipal manager:

Civil society associations in our country overlap with political parties [...] what I personally call the civil shields of the political parties.

Recently, the voluntary sector and associations have grown considerably. In particular, the Communal Charter (art. 38 and 41) encourages the municipalities to create associations in urban planning, as well as support organizations and associations engaged in social, cultural activities. Although encouraging, these new provisions contain only general directions, and fail

to identify the structures or mechanisms within which renewed participation should take place (Cugusi, 2004). Furthermore, civil society is very divided, and it cannot be called a movement for democratic change (Bergh, 2009). Lastly, in Morocco, the relationship between civil society and the public sector is one of co-production rather than co-governance. Civil society at this level is, for the most part, not yet engaged in societal accountability (Bergh, 2009).

Local authorities thus have a poor image in public opinion, resulting in a paradoxical situation in which, despite the progress of the decentralization process, there is a growing lack of interest in local affairs (Cugusi, 2004). However, rather than representing a transformative political agenda, decentralization in Morocco was driven by the monarchy's strategy to shore up its own legitimacy, and not primarily by a desire to increase citizens' political participation or government accountability (Ewijk, 2013). The lack of interest in public affairs combined with the marginal role of civil society make the achievement of the EDPs' objectives challenging. The limited involvement of all stakeholders can represent a limitation to the implementation of EDPs (Ni Putu *et al.*, 2007). A participatory approach requires the engagement of all parties in managing public affairs, and civil society has neither a strategic vision (Agency for the Development of the North, 2013), nor is it active in the management of public affairs.

Corruption is another issue that could restrict or impede the EDP process in Morocco (Ni Putu *et al.*, 2007). It remains endemic and systemic in Morocco despite efforts to address it. According to Transparency International, Morocco has a score of 37.2 points out of 100, occupying 90th place on the Index of Perception of Corruption 2016. In World Bank (2013) also found that corruption was widespread within society and businesses. In particular, about 37.2 percent of firms had experienced at least one bribe payment request, and 58.4 percent expected to give gifts to secure a government contract. Aspects concerning corruption also emerged during the interviews, as one of the municipal managers points out:

The widespread culture of violating law and misappropriating public money by some elected representatives is an obstacle to the implementation of any work program.

Another adds:

I think that the problem of corruption and nepotism even in the political parties slows down everything [...] As long as there is no democracy and transparency in political parties [...] political parties will not be able to present people who can govern in a transparent manner.

The presence of corruption is likely due to social, economic and cultural realities (Hellsten and Larbi, 2006). In Morocco, almost 19 percent of the population is dependent on agriculture and still lives in poverty (some 15.5 percent of the population) or risks falling into it (World Bank, 2016). Poverty is considered among the elements that can prevent the implementation of the reforms in LDCs because poverty breeds uncertainty in terms of resources, and governments focus on other priorities (Alawattage *et al.*, 2007). Culturally, Morocco is collectivist, and the tension between public service morality on the one hand and private morality and social expectations on another is evident (Hellsten and Larbi, 2006). This could affect the spread of corruption, and consequently also accountability and other aspects regarding NPM, like clientelism and nepotism. In addition to collectivism, power distance is a cultural characteristic of Morocco (Hofstede, 1997). Power distance in Morocco is high, this signifies that people are prone to fewer checks and balances against abuse and accountability, decision making is centralized and there is low participation in the management of public affairs. The lack of accountability, centralization and low participation in decision making may be considered institutional factors hindering the introduction and implementation of EDPs. In fact, EDPs are based on participation in decision making to increase the steering capability of the local authority as well as the level of accountability.

Discussion and final reflections

In this paper, we investigate an aspect of NPM, the implementation and use of strategic planning, in Moroccan municipalities. In doing so, we first analyzed the EDP reform in terms of the role of external institutions in its diffusion, and second, we examined some of the institutional limits on its implementation in Moroccan municipalities. The paper draws on old and NIS, using NIS to explain the role of international organizations in the introduction of the reform in Morocco. We used old institutional theory to explain the institutional factors involved in the outcomes of the reforms in terms of adoption and use of EDPs by municipalities. Figure 2 shows the process of introducing the reform via pressure from the World Bank and the institutional characteristics that affected the adoption of the reform.

The EDP reform was the result of a collaboration between the Moroccan government, the World Bank and other international donors. This finding is consistent with the literature which highlights that the initiative to introduce NPM was raised by international donors. These organizations have contributed to the spread of NPM in LDCs (Polidano, 1999; Sarker, 2009; Uddin and Tsamenyi, 2005; Sharma and Lawrence, 2005; Adhikari *et al.*, 2013). International organizations have persuaded the Moroccan Government to adopt public reform as a condition for receiving financial support (van Helden and Uddin, 2016). In some cases, this process of change becomes reinforced by regulatory processes involving state agencies, which coercively press conformity upon constituent communities (Greenwood *et al.*, 2002). In fact, in Morocco, the institutional process of the introduction of EDPs, i.e. the strategic participatory approach, was reinforced by the regulatory processes. This regulatory process was slowed down by Morocco's institutional characteristics (Figure 2). We identify two typologies of institutional characteristics: state capacities and state institutional characteristics. In Morocco, lack of decentralization of power, lack of autonomy, cultural characteristics (e.g. high power distance and collectivism), corruption, nepotism and limited involvement and interest of civil society did not create the adequate ground for the introduction of the reform. Furthermore, the lack of managerial capacity and structure (i.e. lack of adequate staff, lack of managerial capacities, lack of a strategic vision, lack of participative approach) prevented the implementation of a strategic participatory approach. The introduction of EDPs requires the participation and active involvement of civil society, as well as a strategic orientation and other

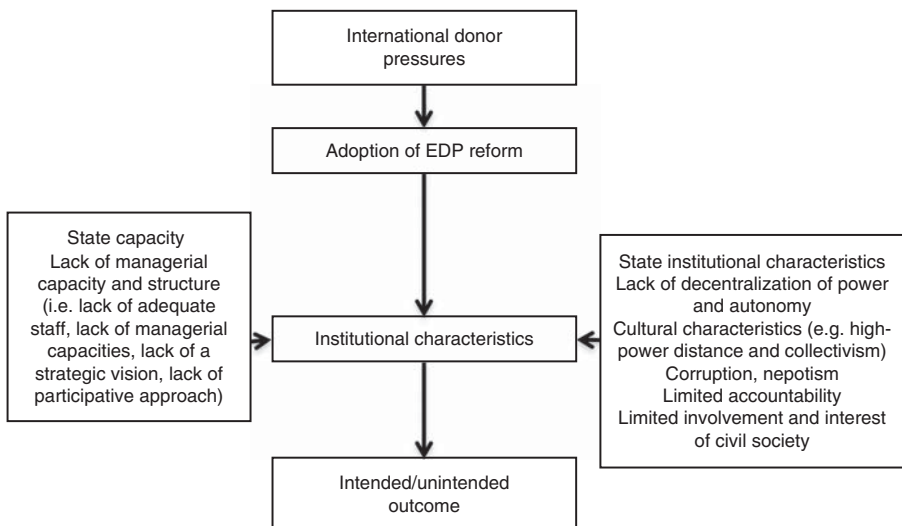


Figure 2. Diffusion and institutionalization of EDP reform in Morocco

institutional characteristics. From the analysis, it emerges that in Morocco there is low involvement of civil society and strategic orientation. The implementation of EDPs as a strategic tool was impeded by institutional features of Moroccan society. The results of the change processes can have unintended outcomes because organizations may accept, accept symbolically or resist institutional pressures (Oliver, 1991). In this sense, organizations may develop informal rules and routines only loosely coupled to formal systems (Lukka, 2007).

The findings support the argument that NPM implementation in Morocco did not alter traditional ways of thinking, nor did it remove institutional restrictions and barriers (Adelma, 2006). Municipalities have not been able to take advantage of the modernizing effects of decentralization. They are managed as traditional administrative structures, with very little capacity for organizational and management innovation.

The paper contributes to the debate on the adequacy of NPM in LDCs, particularly in relation to the use of strategic plans for Moroccan municipalities. In doing so, we attempt to define a tentative framework that combines new institutional and old institutional theory. This is consistent with Alawattage *et al.*'s (2017) call for the epistemic theorization of global pressures for accounting change in LDCs, which tries to contextualize and historicize the use of NPM in LDCs. In this paper, we tried to explain the use of strategic planning in Moroccan municipalities, and the institutional characteristics that prevented its effective diffusion. We attempted to relate micro-histories (institutional characteristics of Moroccan municipalities) to macro-histories (events such as colonialism). Morocco is an interesting context for analysis, and this paper is a starting point for the study of this LDC. Using a combination of new institutional and old institutional theories can explain the mechanism and process of adoption of NPM in LDCs. The EDP reform was the result of a collaboration between the Moroccan government and international donors. This confirms that the initiative to introduce NPM was raised by international donors (Polidano, 1999; Sarker, 2009; Uddin and Tsamenyi, 2005; Sharma and Lawrence, 2005; Adhikari *et al.*, 2013). Therefore, the implementation of EDPs in Morocco did not change the taken-for-granted ways of thinking, nor did it remove institutional restrictions and barriers. The considered institutional characteristics will be useful for future studies to identify how the reform was implemented despite institutional diversity. Another contribution of this work is concerned with the symbolic use of the NPM. The decentralization of power at the local level was accompanied by centralization of local control. Despite the decentralization of power, decision-making autonomy was hampered by other mechanisms at the local level. It is interesting to see how the NPM tools have been used in Morocco, while remaining only symbolic (Adhikari *et al.*, 2013). Nevertheless, the use of inadequate management systems could lead to unwanted behavioral effects and could distort organizational behavior (Serra, 2005). Future studies in the Moroccan context could analyze the implementation of the EDP process through longitudinal qualitative studies, and whether and how the various institutional logics have contributed to the result achieved.

Acknowledgement

The authors wish to thank the participants of the Accounting and Accountability in Emerging Economies Conference 2018 (Colchester, UK, Essex University), and in particular the discussant Dr Tobias Polzner for the insightful comments on the previous version of the paper. The authors also thank the two anonymous referees for their suggestions and the editor for encouraging the authors. The paper was the result of a joint effort made by the authors, however, the paper's sections can be attributed as follows: "Management accounting change in LDCs: a theoretical framework", "International institutional pressures to adopt reform in Morocco", "EDP adoption and institutional characteristics in Morocco: some evidence" to Tallaki Mouhcine; and "Introduction", "NPM in LDCs: literature review", "Research strategy and setting", "Discussion and final reflection" to Enrico Bracci.

Notes

1. The Economic, Social and Environmental Council is an independent constitutional institution. Set up by King on February 21, 2011, it provides advisory services to the Government and the two Houses of Parliament. It gives its opinion on the general orientations of the national economy and sustainable development.
2. For example, the program PLAN MAROC VERT ministerial initiative was handled differently, with different people, and was not connected to the EDP.

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