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# Performance Requirements And Their Absence In The Public And Private Sectors: A Comparative Analysis Based On Client-User Expectations

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***Abstract***
*In the context of a global shift toward performance-based governance and enhanced accountability, public sector organizations are increasingly urged to adopt managerial tools traditionally rooted in private sector practices most notably, management control systems. While such systems are designed to enhance efficiency and profitability, their integration into public institutions raises significant concerns regarding compatibility with the principles of equity, public interest, and service continuity.*
*This article offers a critical assessment of the applicability and limitations of implementing management control systems within public organizations. A central focus is placed on the conceptual divergence between the "client" in the private sector and the "user" in the public sector, and how this distinction impacts management practices and performance expectations.*
*Drawing on a comparative study of reform experiences in Canada, Singapore, and Morocco, the paper explores the enabling conditions for successful public performance reforms. It identifies structural and cultural impediments that hinder effective implementation and proposes tailored strategic levers suited to the Moroccan administrative context. The originality of this work lies in its ability to synthesize theoretical perspectives with empirical insights, adopting a cross national and critical comparative approach.*
***Keywords:*** *Public sector organizations; Management control systems; Public performance reform; Comparative governance; Client-user; Administrative culture.*
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## I. Introduction

Since the 1980s, under the impetus of New Public Management, many states have initiated reforms aimed at aligning the functioning of their public administrations with private sector logics (Hood, 1991; Christensen & Lægreid, 2007). These reforms have led to the introduction of management control mechanisms, dashboards, performance indicators, and objective-based contracts, all designed to enhance the efficiency, transparency, and accountability of public action (Pollitt & Bouckaert, 2011).

However, the application of these instruments gives rise to a fundamental tension: while the private sector is driven by profit-seeking and customer satisfaction, public organizations pursue missions of general interest in which the user is not a customer in the commercial sense, but a citizen entitled to social rights. This structural divide results in a systemic lack of performance requirements in certain public domains, where evaluation is not consistently linked to service value-added, but rather to criteria of equity, accessibility, and regulatory compliance (Bezes, 2009; Greiling, 2006).

As a result, management control systems in the public sector cannot be directly modeled after private sector systems without significant adaptation. The multiplicity and sometimes contradiction of objectives, the complexity of accountability chains, and a limited culture of evaluation in some administrations make performance measurement more challenging, and at times contested (Meyssonnier & Pourtier, 2007; Ferreira & Otley, 2009).

Despite these limitations, several countries have successfully adapted these instruments to the specificities of their public sector. Canada, for example, has implemented a Results-Based Management (RBM) culture supported by clear indicators and institutionalized monitoring. Singapore has developed an agile, innovative administration focused on citizen needs. Morocco, for its part, has embarked on ambitious reforms but continues to face structural and cultural obstacles that require profound adjustments.

In this context, the present study aims to explore the conditions for effectively implementing a high-performing management control system in public organizations, with particular attention to the divergent performance expectations between the private and public sectors especially concerning the role of the client-user.

Through a comparative approach, the objective is to formulate concrete recommendations for strengthening public performance in Morocco while respecting the specific features of its administrative system.

Building on this issue, the article will address the following key points. It will first revisit the foundations of New Public Management and its ambition to modernize public administrations through the introduction of performance-oriented logics. It will then examine the evolution of management control, highlighting its shift from a technical tool to a strategic instrument, particularly within the public sector. The analysis will also focus on the concept of organizational performance by comparing the prevailing logics in the public and private sectors. Special attention will be given to the lack of performance requirements in the public sector, viewed as a major structural divergence from the private sector.

Finally, the article draws upon international case studies to identify potential avenues for strengthening a performance-oriented culture within Moroccan public organizations.

## II. New Public Management

**A Pathway to Modernizing Public Management**

Emerging in the 1970s under the influence of neoliberalism, New Public Management (NPM) established itself in the 1990s as a dominant model of administrative reform. It arose from the need to control public spending, reduce the size of the state, and transfer private sector management techniques into the public realm.

Context and Foundations:

- Economic crisis → necessity for reform
- Privatization, deregulation, workforce downsizing
- Influential theorists: Hood (1991), Merrien (1999)

**Core Principles of NPM**

NPM is grounded in a paradigm shift in the way public organizations are managed. It integrates managerial, technocratic, and market-oriented elements, challenging the traditional bureaucratic model.

Structural Principles (Crozier, 1997; Hood, 1991; Aucoin, 1995):

- Autonomy of public entities from central authority
- Proximity to users (citizens)
- Organizational transformation (both structural and cultural)

**Table 1 : Tools and Approaches (Glor, 2001; Loeffler, 1997; Kaplan & Norton, 1992)**

| Domain | Introduced Practice |
|---|---|
| Management | Reengineering, total quality management, corporate culture |
| Market | Pricing, internal markets, financial autonomy |
| Performance | Results-based management, performance indicators, reporting |

Source: Author's own elaboration

Terry (1998) referred to this shift as a management of liberation, where managers are freed from bureaucratic constraints and evaluated based on their results.

**NPM as a Tool to Optimize Public Sector Performance**

NPM seeks to improve efficiency and effectiveness in public service delivery. It introduces a performance-driven management control system inspired by private sector practices, emphasizing accountability, transparency, and measurable results.

**Performance Objectives:**

- Cost reduction
- Service quality improvement
- Enhanced managerial accountability

**Table 2 : Modernization Tools and Expected Effects**

| Management Tools | Expected Effects |
|---|---|
| Performance indicators | Results-oriented steering |
| Dashboards | Transparent monitoring |
| Strategic planning | Clear and measurable objectives |

| | |
|---|---|
| Merit-based pay | Motivation and accountability |

Source: Author's own elaboration

**International Comparison:**
- **United Kingdom:** Performance-based pay, management by objectives
- **Canada:** Integration of private sector approaches (total quality, performance excellence, indicators)

**The Doctrines of New Public Management**

NPM is based on seven core doctrines, grouped into two main dimensions of change: The first four relate to the distinction between public and private sector operations. The last three focus on the balance between managerial discretion and organizational norms.

**A. Distinction Between Public and Private Sectors (Doctrines 1–4)**

1 Disaggregation into Autonomous Units *(Dunleavy & Hood, 1994)*
- *Doctrine:* Creation of autonomous units managed as cost centers to improve efficiency.
- *Effect:* Reduces waste and enhances service management.

2 Promotion of Competition *(Hood, 1991)*
- *Doctrine:* Introduce public/private competition via contracts and tenders.
- *Effect:* Increases cost pressure and transparency.

3 Importation of Private Sector Practices *(Hood, 1991)*
- *Doctrine:* Use of private tools (flexibility, accounting standards, performance-based pay).
- *Effect:* Challenges lifelong employment and introduces individual performance metrics.

4 Discipline and Efficiency in Resource Use *(Hood & Jackson, 1991)*
- *Doctrine:* Encourage strict resource management.
- *Effect:* Do more with less, reduce costs, increase productivity.

**B. Managerial Discretion vs. Rules and Norms (Doctrines 5–7)**

5 Enhanced Managerial Accountability *(Hood, 1991)*
- *Doctrine:* Clear attribution of responsibilities with greater managerial initiative.
- *Effect:* More freedom for managers, but with enforced accountability via performance indicators.

6 Definition of Measurable Objectives *(Hood, 1991)*
- *Doctrine:* Implementation of performance standards and quantitative evaluation.
- *Effect:* Rigid norms and reduced professional autonomy.

7 Results-Based Control *(Dunleavy & Hood, 1994)*
- *Doctrine:* Shift focus from process to outcomes.
- *Effect:* Resource allocation based on performance metrics.

**Table 3 : Components of NPM Doctrines**

| Doctrine | Justification | Substitute Logic | Operational Meaning | Accounting Implications |
|---|---|---|---|---|
| Disaggregation | Manageability, reduced overlap | Uniformity & integration | Decentralized budgets, reduced staffing | Cost centers, flexible contracts |
| Inter-sector competition | Cost reduction via competition | Public contracting | Enhanced performance standards | Cost identification, increased transparency |
| Private management | Adoption of private methods | Ethical public service | Less job security, more autonomy | Performance-based pay, fewer lifetime careers |
| Resource discipline | Direct cost reduction | Stable budgeting | Lower employment security | Fewer permanent posts |
| Managerial accountability | Clear responsibility | Visible leadership | Managerial autonomy | Less procedural constraint, performance audits |
| Measurable objectives | Clear evaluation standards | Rigid performance norms | Reduced professional discretion | Quantitative-based accounting |
| Results-based control | Outcome-focused approach | Collaborative methods | Performance-driven resource allocation | Global performance-linked accounting |

Source: Author's own elaboration

**Factors Contributing to the Emergence of New Public Management**

- Public spending crisis (1970s–1980s): The need to curb the expansion of the state apparatus.
- Technological advancements: More fluid management processes and enhanced transparency.
- International reforms: Imported models (United Kingdom, New Zealand, United States...) that promoted market-based practices and accountability mechanisms.
- Global trend: A shift towards performance, results-orientation, and accountability.

**Key Characteristics of New Public Management**

The fundamental features of New Public Management include:

- Performance orientation: Focus on objectives, indicators, and result-based measurement instead of process-driven evaluation.
- Decentralization: Redistribution of decision-making authority across administrative levels.
- Market mechanisms: Outsourcing and competition to enhance efficiency.
- Managerial autonomy: Reduced bureaucratic constraints, increased flexibility to adapt to local needs.
- Client orientation: The user becomes a "client", with service satisfaction as a central goal.
- Results-based accountability: Resources must be justified through achieved performance; stronger emphasis on reporting and transparency.

## III. Evolution Of Management Control Over Time

Management control has evolved from a strictly financial approach to a more holistic perspective incorporating various levers and control dimensions.

**1. Traditional Concepts of Management Control**

Management control is defined as the set of actions undertaken by managers to ensure the implementation of organizational strategies and objectives (Merchant & Van der Stede, 2007). Anthony (1965) conceptualized it as the link between strategic and operational control, initially oriented towards financial objectives but also incorporating behavioral elements.

According to Anthony and Govindarajan (2001), management control can be reactive (feedback-based) or proactive (ex-ante adjustment). It is also linked to controllability (Anthony & Young, 1994) and tightness of control (Merchant & Van der Stede, 2007).

Management control systems include feedback and feedforward mechanisms, focusing primarily on financial outcomes such as budgeting, but also on behaviors and hierarchical interactions (Malmi & Brown, 2008). These systems vary depending on the analytical framework and objects of control: results, actions, personnel, and control culture (Merchant & Van der Stede, 2007).

**2. Varieties of Management Control**

In the public sector, management control extends beyond financial aspects to encompass policy performance and service quality. Merchant and Van der Stede (2007) emphasize four areas of control: results, actions, personnel, and cultural dimensions.

Simons (1995) highlights the importance of combining diagnostic systems, belief systems, and interactive levers to sustain efficiency and drive innovation.

Inter-organizational control, particularly relevant in outsourcing contexts, operates horizontally across phases of contact, contracting, and execution (Van der Meer-Kooistra & Vosselman, 2000; Kurunmäki & Miller, 2006).

Trust, based on motivation and competence, can act as a substitute or complement to formal control mechanisms in uncertain environments (Johansson & Siverbo, 2011; Kamminga & Van der Meer-Kooistra, 2007).

Control mechanisms must be coherent and integrated. Informal tools such as participatory leadership or social dynamics enhance engagement and strategic alignment (Malmi & Brown, 2008; Van der Kolk et al., 2017).

## IV. Comparative Approach To Organizational Performance Based On Organizational Type: Public, Private, Or Semi-Public

Analyzing organizational performance according to the nature of the organization (public, private, or semi-public) reveals significant differences in how performance is defined, measured, and evaluated. These distinctions are influenced by strategic objectives, regulatory requirements, and stakeholder expectations. Contingency theory provides a valuable framework to explain these differences, emphasizing that there is no one-size-fits-all model for all organizations. Each sector operates under specific contextual variables that shape the structure and functioning of its management control systems.

**1. Performance in Public Organizations**

In public organizations, performance is often defined through non-financial criteria, such as the effectiveness of public services, citizen satisfaction, and compliance with regulatory requirements. Performance is not solely evaluated through profitability but also through the ability to fulfill public service missions in often resource-constrained environments.

**Performance criteria:**

- Social effectiveness**:** Measures the social impact of public policies and services (Barton et al., 2021).
- Social return**:** Outcomes achieved for society are assessed relative to the public resources used (Guthrie et al., 2019).
- Regulatory compliance**:** Adherence to standards and directives issued by the state or regulatory authorities (Tschirhart et al., 2020).
- Quality of public service**:** Responsiveness and accessibility of services provided to citizens.

**Contingency based control framework:**

Public organizations operate in environments where goal ambiguity and measurement challenges are prevalent. In such contexts, political or intuitive controls are often preferred (Hofstede, 1981). Emphasis is placed on social and cultural norms that guide behavior, allowing organizations to address the diverse expectations of their stakeholders (Otley, 2016).

**2. Performance in Private Organizations**

Private organizations typically define performance using financial indicators, focusing on profitability, growth, and market competitiveness. Control mechanisms aim to optimize resources, maximize profit, and enhance operational efficiency.

**Performance criteria:**

- Financial profitability: Return on investment (ROI) and net income are key metrics (Harrison et al., 2020).
- Operational efficiency: Firms strive to maximize productivity while minimizing costs (Kaplan & Norton, 2001).
- Growth and competitiveness: Market share and innovation are central performance goals.
- Customer satisfaction: Retention and quality of service delivery are measured to ensure loyalty and success.

**Contingency based framework:**

Private companies often operate in contexts with high measurability of outcomes and well-understood processes. As such, result-based and market-oriented controls—like budgetary control and the balanced scorecard—are commonly used to align managerial practices with strategic goals (Ouchi, 1979; Speklé, 2001).

**3. Performance in Semi-Public Organizations**

Semi-public organizations, which combine elements of both public and private sectors, must navigate multiple objectives: achieving profitability, satisfying both public and private stakeholders, and generating social impact. Their performance is therefore evaluated using a blend of financial and social criteria, within a complex regulatory and market-driven environment.

**Performance criteria:**

- Profitability: Semi-public organizations must generate revenue while delivering services of public interest (Meyer et al., 2020).
- Social impact: These entities must demonstrate that they address societal needs while remaining economically viable.
- Transparency and accountability: Governance standards are crucial, and accountability to both public and private stakeholders is essential (Bovens et al., 2019).
- Innovation and adaptability: They must remain agile in the face of rapid economic and technological change.

**Contingency-based control framework:**

Semi-public entities function in hybrid environments, requiring a combination of bureaucratic, market, and clan-based controls (Williamson, 1975). Exploratory control is frequently adopted due to environmental uncertainty and asset specificity, while boundary controls may be required to address high information asymmetry (Simons, 1995)

**Table 4: Comparison of Performance by Sector**

| Criteria | Public Sector | Private Sector | Semi-Public Sector |
|---|---|---|---|
| **Performance objectives** | Social impact, public service | Profitability, competitiveness | Profitability + social impact |
| **Performance measurement** | Social efficiency, regulatory compliance | Financial profitability, growth | Mixed: profitability + social impact |
| **Control mechanisms** | Political, bureaucratic | Market-based, KPI-driven | Hybrid control (bureaucratic, exploratory, routine) |
| **Contingencies** | Goal ambiguity, high uncertainty | High measurability of outcomes | Mixed uncertainty, hybrid systems |
| **Control examples** | Rules, social norms | Financial indicators | Dashboards, routine and exploratory controls |

Source: Author's own elaboration

## V. The Non-Requirement Of Performance Imperatives In The Public Sector Compared To The Private Sector

One of the major distinctions between the public and private sectors lies in how performance is defined and assessed. In the private sector, performance requirements are clearly focused on financial indicators such as profitability, competitiveness, market share, and return on investment (ROI). These criteria are critical to business survival and growth, where optimizing resources and maximizing profit are top priorities.

In contrast, in the public sector, the notion of performance is more complex and less directly tied to financial outcomes. Performance encompasses more qualitative and social dimensions, such as public service quality, social impact, citizen satisfaction, and compliance with public policies. This approach is more aligned with non-market objectives, such as social well-being, equality of access to public services, and adherence to social and environmental standards.

### 1.Performance Criteria in the Public Sector

In public organizations, the absence of an immediate profitability requirement alters how performance is measured. Performance indicators are often centered on qualitative outcomes and social results rather than financial metrics.

- Accessibility of public services: Assessment of whether citizens have equal and fair access to government services (Guthrie et al., 2019).
- Public service quality: Effectiveness, responsiveness, and user satisfaction regarding the services provided.
- Social impact: Evaluation of how public policies contribute to population well-being, inequality reduction, or public health improvements (Tschirhart et al., 2020).
- Regulatory compliance: Public administrations are often evaluated based on compliance with state regulations, which may limit their flexibility in performance management.

### 2. Absence of Profitability Pressure in the Public Sector

Unlike the private sector, which seeks to maximize profit to satisfy shareholders, public organizations pursue social and collective objectives. Their results are measured in terms of community service and social need responsiveness, rather than immediate financial returns.

Performance in the public sector is often less directly measurable due to the complexity of objectives. For example, evaluating the performance of public hospitals, schools, or local administrations in purely financial terms is challenging. Profitability is not a central objective; rather, the primary aim is to provide high-quality services, even if it means sacrificing short-term financial gains in favor of long-term benefits like social justice and cohesion.

### 3. Contingency Theory Applied to the Public Sector

Contingency theory helps explain why performance control in the public sector is not based on the same principles as in the private sector. According to this theory, the type of control system implemented depends on contingency variables such as environment, strategy, and organizational structure (Otley, 1999).

In the private sector, these contingencies often involve profit and competition pressures, leading to strict performance control based on measurable financial outcomes. In the public sector, however, contingencies focus more on social impact and citizen needs, making performance indicators more diffuse and complex (Speklé, 2001).

Public sector control mechanisms such as audits, performance reports, and citizen evaluations tend to prioritize compliance and transparency rather than financial efficiency or profitability. As a result, public administrations are not subjected to the same pressure to generate financial outcomes as private enterprises.

**4. Context-Dependent Performance Expectations**

In certain situations, especially in the context of public sector reforms or strengthened governance, there may be increased pressure to improve the performance of public organizations particularly in terms of administrative efficiency or cost reduction. However, even in such cases, performance is usually assessed using criteria specific to public missions, such as service quality, equity of access, or the reduction of social disparities, rather than through profit maximization.

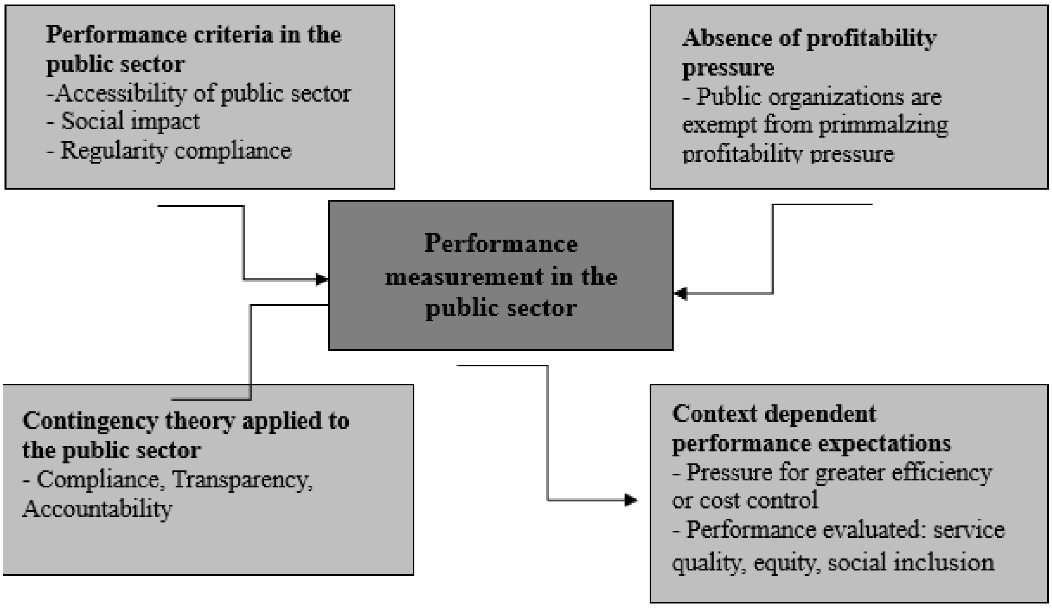


*Figure 1 : Performance Evaluation in the Public Sector: A Mission-Oriented Approach*

## VI. International Benchmarking In Public Performance Management: Implications For Morocco

Improving public performance has become a global priority. Morocco, engaged in a progressive reform of its public administration since the adoption of the Organic Law on Finance (LOF 130-13), is seeking to modernize governance based on performance and results-driven logic. However, to ensure the success of this transformation, a comparative analysis with countries that have already implemented advanced public management systems, such as Canada and Singapore, is essential.

**1. Performance-Based Management in Morocco**

Morocco has introduced results-based budgeting through the LOF. However, implementation is still hindered by the lack of an integrated framework for evaluation and accountability.

Canada has established a consolidated performance planning system through the Departmental Results Frameworks and Departmental Results Reports, promoting transparency and alignment with public policies (Auditor General of Canada, 2022).

Singapore employs an integrated performance logic through the Whole-of-Government strategy, ensuring transversal policy coherence (Ng, 2019).

For Morocco, the key challenge is to develop a robust institutional framework that enables inter-ministerial coordination and regular publication of publicly accessible evaluation reports.

**2. Digital Transformation and Service Delivery**

Morocco lags in administrative digitalization due to fragmented information systems and low interoperability among administrations.

Singapore, a global digital governance model, has implemented centralized digital service portals such as SingPassand eCitizen, ensuring optimal citizen access and efficient data management (Ng, 2019).

Canada has adopted an open data approach, supported by analytical platforms to monitor service performance.

Morocco could accelerate its digital transformation by integrating horizontal systems and leveraging public-private partnerships to strengthen technological capacities.

**3. Human Resource Management**

Morocco remains bound by a rigid statutory model that limits recognition of individual performance and internal mobility.

Canada balances competence, performance, and professional ethics with continuous evaluation and skill development programs.

Singapore enforces a strict meritocratic system, based on performance-based selection, promotion, and incentives (World Bank, 2021).

For Morocco, the implementation of a competence and results-oriented HR system, as well as reforming recruitment and evaluation methods, is a key structural lever.

**4. Managerial Culture and Decentralization**

Morocco’s managerial culture is still marked by centralized, hierarchical governance, which hinders local initiatives and managerial innovation.

Canada has enhanced public managers' autonomy by giving them increased responsibility in budgetary and organizational management (Auditor General of Canada, 2022).

Singapore has cultivated strong public leadership, supported by a strategic vision and a high-performing administrative elite.

To move in this direction, Morocco could institutionalize public leadership training programs, possibly through national schools of public governance.

**5. Overcoming Resistance to Change**

Resistance to change is a major barrier to reform success in Morocco.

Unlike Singapore, where long-term government vision is widely shared, or Canada, where a deeply rooted culture of accountability prevails, Morocco faces entrenched bureaucratic behaviors and weak reform ownership.

It would be beneficial to implement change management mechanisms, including internal adoption programs, targeted communication strategies, and internal incentives for agents committed to transformation.

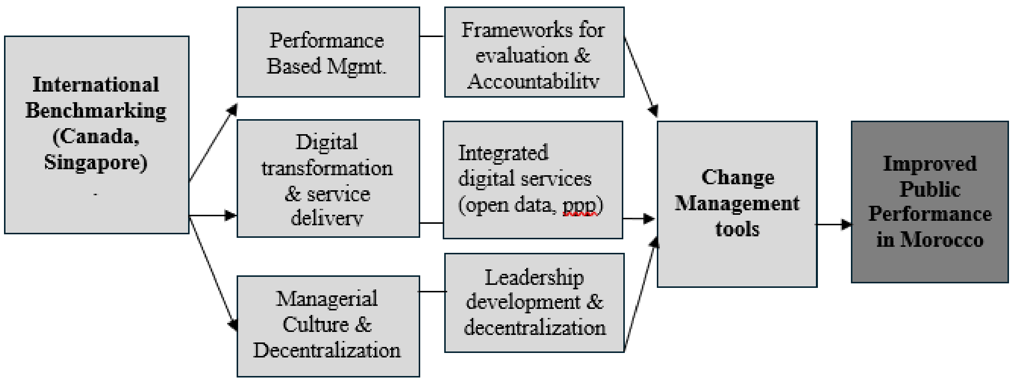


***Figure 2 : Towards Improved Public Performance in Morocco: Insights from International Benchmarking Practices***

## VII. Conclusion

The New Public Management represents an ambitious attempt to modernize public administration by replicating mechanisms from the private sector to improve efficiency, reduce costs, and increase service quality. However, its effects remain debated, with some viewing it as a loss of fundamental public values. Its main object is to modernize public administration by incorporating elements from the private sector: efficiency, performance, customer orientation, and management by objectives, while raising concerns related to values inherent to the public sector (public interest, equity, transparency).

Nevertheless, performance cannot be understood uniformly across organizational types. In the private sector, performance is closely tied to profitability, competitiveness, and long-term viability. Private enterprises are driven by the need for perennity, which compels them to optimize resource allocation, innovate continuously, and deliver measurable outcomes. In contrast, public organizations operate within a different logic. Their primary concern lies in ensuring social stability, providing equitable access to services, and fulfilling mandates rooted in collective interest. As such, public sector performance integrates broader and often less positive dimensions, including social impact, citizen satisfaction, and institutional legitimacy. This differential nature of performance highlights the need for contextualized management practices, rather than the simple transposition of private sector models.

Despite some criticisms, New Public Management has allowed public organizations to adopt private sector practices aimed at improving efficiency and transparency (Battistelli & Ricotta, 2005). The relevance of management control becomes evident, especially in the adoption of private management styles (third doctrine) and accountability requirements (fifth doctrine).

The comparative approach to organizational performance in the public, private, and semi-public sectors highlights the diversity of performance criteria and control mechanisms. Each sector faces its own challenges and specificities, influenced by factors such as social mission, financial requirements, and regulation. The application of contingency theory helps to better understand how to adapt control systems based on these contextual variables and improve organizational efficiency in each domain.

The non-requirement for performance in the public sector, compared to the private sector, can be explained by fundamental differences in strategic objectives and performance indicators. The private sector, driven by profitability goals, faces constant pressure to maximize profits and optimize resources. In contrast, the public sector must address social and collective objectives, making performance difficult to quantify and not primarily measured in financial terms. In this context, contingency theory emphasizes the importance of adapting management control systems based on the contextual variables specific to each sector, particularly in a public environment where goals are multiple and often ambiguous.

The comparative analysis of Canadian and Singaporean experiences reveals different but complementary trajectories. Morocco can draw inspiration from these to develop a hybrid model, combining Canadian institutional rigor with Singaporean technological and managerial agility, while considering its socio-political specificities. This benchmark thus serves as a realistic roadmap to accelerate the modernization of Moroccan public management.

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