

The role of hospital management control in the evaluation of public policies : the case of the University Hospital Centres in Morocco

Le rôle du contrôle de gestion hospitalier dans l'évaluation des politiques publiques : cas des Centres hospitalo-universitaires au Maroc

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Abstract :

The recent health and economic crises have led to budgetary constraints in Moroccan University Hospital Centres (UHCs), resulting in increased demand for medical care. At the same time, financial autonomy has given UHCs new responsibilities and greater management autonomy. However, these establishments are frequently accused of "wasting" public funds, prompting questions from the supervisory authorities.

Against this backdrop, the development and implementation of quality of care and socio-economic efficiency indicators, together with the introduction of measurement tools and the promotion of a results-based management culture, have simplified evaluation processes.

The aim of this article is to demonstrate the essential role of management control, and in particular its various steering tools, in the evaluation of public policies within University Hospital Centres . This demonstration is based on an exhaustive literature review and an exploratory empirical approach comprising six semi-structured interviews.

Key words : management control ; evaluation ; performance steering tools ; University Hospital Centres.

Résumé :

Les récentes crises sanitaires et économiques ont engendré des contraintes budgétaires au sein des Centres Hospitalo-Universitaires (CHU) au Maroc, entraînant une augmentation de la demande de soins médicaux. Parallèlement, l'autonomie financière a conféré aux CHU de nouvelles responsabilités et plus d'autonomie en matière de gestion. Toutefois, ces établissements se trouvent fréquemment confrontés à des accusations de "gaspillage" des fonds publics, suscitant ainsi des interrogations de la part des instances de contrôle.

Dans ce contexte, le développement et la mise en place d'indicateurs de qualité des soins et d'efficacité socio-économique, ainsi que l'introduction d'outils de mesure et la promotion d'une culture de gestion axée sur les résultats, ont simplifié les processus d'évaluation.

L'objectif de cet article est de démontrer le rôle essentiel du contrôle de gestion, en particulier de ses divers outils de pilotage, dans l'évaluation des politiques publiques au sein des CHU marocains. Cette démonstration s'appuie sur une revue de la littérature exhaustive et une démarche empirique exploratoire comprenant six entretiens semi-directifs.

Mots clés : Contrôle de gestion ; évaluation ; performance ; outils de pilotage ; CHU.

Introduction

The healthcare system is a major issue worldwide (Najafi et al., 2021), and Morocco is no exception. Increasing demands from citizens for quality and inclusive service that covers the entire population are among the challenges faced.

The need for an effective healthcare system has become even more crucial in light of the recent Covid-19 crisis (Balqis-Ali et al., 2021) which has highlighted the importance of a robust and fair healthcare system that provides not only better quality care, but also ensures medical surveillance and aids the country in better protecting itself against crises.

As central organizations in the healthcare system (Amzil and Nafzaoui, 2020), University Hospital Centres (UHCs) are increasingly playing a vital role in developing healthcare services, engaging in scientific research, providing healthcare professionals' training, and striving to meet the growing social demand. The major reforms implemented in recent years within the public sector as a whole and particularly in the hospital field have reduced the room for manoeuvre, and leaders are exploring all possible means of optimising their actions. Moreover, UHCs operate within a context where various demands must be fulfilled such as managing and evaluating public policies, optimizing services, managing teams, mastering financial resources and anticipating their developments, communicating, and reporting. However, despite their constraints, Moroccan UHCs are aware that the provision of healthcare is an essential element of local development and strongly contributes to social peace.

In this perspective, management control moves away from its mere function as a tool for the strategic top, as was the case with budget control. It does not challenge the long-term objectives of the university hospitals. Nowadays, management control strives to integrate the environmental context and establish links with healthcare strategy. It takes into account elements of psychology and sociology to achieve an invisible control. The control no longer imposes on the personnel of the Centre ; rather, it seeks their contribution. Nevertheless, evaluation of policies and performance monitoring should not be abandoned. Each of the three monitoring types follows its own path, gathering information for both itself and higher-level control.

The fieldwork indicates that both the concepts of control and evaluation are rarely addressed within UHCs, and the present nuanced situations. While managerial control has clear boundaries with public policy evaluation, there are also nebulous boundaries when the objectives are ambiguous and results are difficult to measure. Thus, based on an exploratory

study conducted in one of the UHCs in Morocco, we inquire about how management control can, in addition to adapting to healthcare activities specificities, provide a relevant analytical framework for evaluating public health policies.

The answer to our research question is divided into four steps. Firstly, we will provide a literature review to clarify the meaning of the concepts used. Secondly, we will aim to clarify the role and position of management control in Moroccan University Hospital. The third section will focus on public policy evaluation within UHCs. Finally, in the fourth section, we will present the main findings of our qualitative study.

1. Literature review

Today, evaluation has become a basic concept in public policy (GaLdeMar et al., 2012, p.7), and in particular in social policy. Its meaning, standards, phases and promotion are the focus of academic work and legislative and regulatory texts.

Public policy evaluation (PPE) is a tool often used in development economics, but it is still a young and new practice, as its history dates back to the early 1970s (Bandeira and Reyes Junior, 2021). At that time, evaluation attracted the attention of social science researchers and focused on the evaluation of the education sector. In the late 2000s, it began to take hold around the world, attracting the attention of governments in both developed and underdeveloped countries. It was amplified to refer to management control methods such as management control and audit.

Before 1914, enormous efforts were made to evaluate the social sector, in particular literacy and youth training schemes, programmes to combat poverty and precariousness, and programmes to reduce mortality and morbidity from infectious diseases (Campbell, 1969). At the end of the 1960s, the practice of public policy evaluation became a branch with new principles, standards, meanings and applications for different subjects and contexts.

Several works were published, including the first texts by Rossi and Williams (1972), Riecken and Boruch (1974) and Bernstein and Freeman (1975). The first evaluation journal, *Evaluation Review*, was launched in 1976 by Sage Publications. This was followed one after the other by other magazines and books, at least thirty of which are now mainly devoted to evaluation and evaluation research, for example, in the education sector the German journal *Educational Assessment, Evaluation and Accountability*, and in the health sector the English journal *Evaluation and the Health Professions*.

From the design stage to the dissemination of results, all stages of the evaluation process are subject to challenges. Individuals, organizations and plans may be subject to judgements about their performance against pre-agreed targets. Detailed study of the behaviour of individuals, teams and organizations can be seen as risky and unpleasant, and it is easy to develop unease in the relationships between the different parties.

Evaluations serve as a diagnostic tool, enabling stakeholders to gain a deeper understanding of the situation at hand. They provide critical insights into the scope and scale of interventions, allowing for a comprehensive assessment of their effectiveness. Additionally, evaluations serve to identify and rectify any inappropriate interventions that may have inadvertently crept into the implementation process. Furthermore, evaluations serve as a linchpin for patient safety, allowing organizations to gauge the level of security and care provided to individuals under their purview. By estimating patient safety levels accurately, organizations can make informed decisions and implement appropriate measures to enhance the well-being of those they serve. They remain on the path of success and continuous improvement.

Ceneviva R. and Marta F. (2012) argue that the evaluation of public policies and plans is not an end in itself, but a valuable means that can suggest new ways of solving the problems identified and improving the efficiency, quality and control of public spending, and therefore judge the behaviour of executive authorities. At first sight, evaluation seems to be an alternative to the management control process, but in reality, as Chatelain-Ponroy (2010) points out, "no decision-making technique or management control tool can replace the evaluation of public policies".

In the mid-1930s, with the creation of the Controller's Institute of America. The function of management control was established in the United States. It wasn't until the 1960s that the concept was truly defined. In 1965, the American writer R.N. Anthony defined management control as "a process by which company managers ensure the efficient use of resources to achieve set objectives". We can keep this statement as an initial definition of management control based on a purely technical vision.

Dupuy (2009) and Kaplan and Norton (2001) agree with the following point of view : management control is the tacit support of all the players in the organization and the catalyst for organizational sustainability, because it is shared by all the stakeholders in the organization and drives the elements of performance that support this sustainability.

In the public sector, management control is a very recent discipline which is gradually becoming established in these administrations. Over the last ten years, management control in public institutions has been focused on regulations and procedures, which shows a mechanical approach (Burlaud and Simon, 1997 ; Bouquin and Pesqueux, 1999).

Demeestère (2002, p. 54) mentions, among the reasons for implementing management control in public administration, the optimal use of allocated resources, the question of the quality of the service provided and the evaluation of the management of this quality, the coordination and consistency of plans with the objectives pursued, meeting the organization's need to adapt to changes in the environment and, finally, reinforcing organizational learning (collective feedback). He confirms that to understand the internal workings of a public institution, it is necessary to understand its structure.

2. Management control in the University Hospital Centres

In the space of a few decades, management control has become one of the main components in the management of industrial and commercial organizations. However, its implementation has been more difficult in public and not-for-profit organizations, particularly in a professional organization such as a hospital (Colasse and Nakhla, 2011). Although sometimes very old hospital institutions are created, management control is not always able to obtain the necessary legitimacy to face the enormous economic challenges posed.

Management control is a method of monitoring the performance of organizations based on the definition of objectives and the monitoring of their achievement. As a result, it is essentially a form of organizational governance.

As Henri Bouquin (2010) explains, management control serves both internal and external governance :

- In terms of internal governance, management control is a means of ensuring that managers' actions are consistent with strategic objectives. Consequently, management control aims to ensure "the integration of objectives and cooperation" (Bouquin, 2010).
- In terms of external governance, its objective is to report to "those with the right to govern (shareholders, supervisory authorities, etc.)" (Bouquin, 2010) by presenting the company's results and the extent to which they are in line with strategic objectives.

This understanding of management control requires an architecture of delegation between an external authority and the organization's managers, on the one hand, and between these

managers and operational staff, on the other. This implies that areas of responsibility have been determined in advance and delegated to managers.

It follows that management control is by definition placed at the interface between the strategic dimension and the operational heart of the organization, since its main function is precisely to ensure consistency between these two levels.

From the 1990s onwards, UHCs began to implement management accounting processes with the aim of helping to determine the costs of certain procedures and services, which served as the basis for funding UHCs at that time.

The 2000s saw a broadening of management analysis, with a large amount of management data being centralized and processed to develop monitoring indicators such as average bed occupancy rates, turnaround times, admissions and billing, and so on. During the same decade, processes were put in place to evaluate public programmes (Aboulaaguig, 2015) and plan actions to remedy the public finance crises, which led to the creation of the health map, a tool for planning the supply of care for use by the supervisory authorities.

Between 2000 and the early 2010s, changes were made to the way UHCs were funded. Proportional funding based on the cost of certain procedures and services was replaced by the introduction of a global grant in the form of a double subsidy (one from the Ministry of Health and the other from the Ministry of Finance), which is somewhat disconnected from hospital activity and therefore requires managers to control the resources allocated, thereby enabling the emergence of management control in the hospital environment.

The implementation of the LOF (law 130-13) requires a shift from a logic of means to a culture based on results (Zenasni and Elhayani, 2023), and UHCs have not been spared. Indeed, during the experimental phase of the LOF's implementation, Moroccan largest university hospital (UHC Ibn Sina) was included in the list of prefigurator public establishments¹ (the list is made up of six public establishments), and from 2018 onwards UHCs will be required to submit their multi-year budget programming to the relevant parliamentary committees.

In the same vein, and in view of the major changes that have taken place in the management of UHCs in Morocco, the area of intervention of management controllers has expanded considerably, moving from a supervisory management controller to a business partner

¹ Circular from the Minister of the Economy and Finance No. 4509/E dated 10/07/2017 relating to the financial and accounting management of Public Establishments benefiting from earmarked resources or State subsidies.

controller who assists with steering while being close to operational managers. The table below (table N°1) lists the main tasks performed by hospital management controllers :

Table N°1 : main missions of management controllers

Main tasks of hospital management controllers
Assessing the operating costs of facilities
Costing studies of expensive procedures
Opportunity studies
Drawing up, implementing and operating performance indicators
Carrying out medico-economic studies
Assessing public-private partnerships
Leading and coordinating specialist study committees
Coordinating management dialogue
Monitoring agreements
Checking action plans
Budgetary control
Propose and monitor the implementation of managerial innovations
Advise decision makers (choices, projects, activities)

Source : adapted from (Amzil and Nafzaoui, 2020)

The participation of the players (doctors, nurses, administrative staff) in presenting the Centre's situation with a high degree of reliability improves the relevance of the management analysis and creates a dynamic for deploying, redeploying and boosting the resources available. The performance targeted by management control is not simply assessed, it must be created proactively. The hospital management controller must use his or her skills to contribute to this creation and steer it through indicators that are both operational and financial.

3. Evaluation of public policies in the University Hospital Centres

The evaluation of public policy is not defined either by the constitution or by law. Evaluation makes it possible to ensure that the impact of public policies on the target population meets its needs, that the costs associated with the results are reasonable and that the results of the public policy are in line with the objectives set. The evaluation of public policy, which forms the basis of parliamentary scrutiny, is thus a tool for modernizing the public sphere.

Public policy evaluation is a new practice in Morocco, as it was not until the early 2000s that certain existing or newly created government bodies (ministerial departments, public establishments, offices, etc.) began to carry out sectoral evaluations to examine the impact of public intervention in the context of certain specific programmes (this was the case, for example, with the evaluation of the commodity price support policy carried out by the General Inspectorate of Finance).

University Hospital Centres , as public institutions, play a vital role in evaluating their policies and programs to ensure alignment with evolving healthcare needs and expectations in Morocco, particularly during a period of transformative changes in the healthcare system. This report serves as a crucial tool for accountability, improvement, and adaptation, helping UHCs identify strengths, weaknesses, and the effectiveness of their healthcare services, ultimately contributing to the enhancement of public health and well-being in the country.

For some years now, reports from assessment bodies (Parliament, the General Inspectorate of Finances, the Court of Audit, etc.) have been criticizing the management of public hospitals, particularly in terms of public procurement and asset management, losses or shortfalls linked to inefficient management methods and control systems, and, more generally, the difficulty hospitals have in meeting their budgetary commitments. It was with these observations in mind that, from the 2000s onwards, hospitals were increasingly required to implement a new management and reporting process, particularly for financial reporting, which was communicated periodically to the supervisory authorities.

The Court of Audit possesses extensive expertise in evaluating public programs, which is fundamentally grounded in the comprehensive framework known as the "performance triangle." This multifaceted approach encompasses three crucial dimensions : objectives, means, and results. To effectively assess the efficiency and effectiveness of public initiatives, the Court employs a meticulous methodology that revolves around an in-depth analysis of costs and opportunities. By scrutinizing budget allocation, resource utilization, and expenditure, the Court endeavors to determine the fiscal prudence of these programs. In parallel, the Court of Audit undertakes the task of measuring and evaluating the outcomes and results achieved by these programs. This involves an examination of variances between initial goals and actual achievements, allowing for a clear understanding of whether public funds have been used optimally to meet intended objectives.

The Inspectorate General of Finance (IGF) operates in a changing environment marked by budgetary and financial reforms and a shift away from strict a priori control of University Hospital Centres (UHCs). This transformation has reshaped the IGF's role from focusing solely on financial verification and audit to a more comprehensive emphasis on evaluation and assessment. In this new paradigm, the IGF conducts thorough evaluations of UHCs, examining not only financial aspects but also their overall efficiency, effectiveness, and impact. This approach enables the IGF to provide valuable insights, identify areas for

improvement, and contribute to the enhancement of healthcare services and resource allocation in alignment with evolving healthcare needs.

Whichever body is responsible for the task, the aim of evaluation is to improve public action, optimize its results and explain any discrepancies between the expected effects and those achieved. In practice, the evaluation process involves a series of analyses to check whether the effects correspond to what was expected. In this way, it is seen as an aid to strategic and operational decision-making, and gives meaning to public action.

4. Hospital management control serving the evaluation of public policies

Evaluation takes place after a public policy has been planned and implemented. It resembles a balance sheet, the purpose of which is to assess the effects of the policy in question. Management control, on the other hand, is a day-to-day support and monitoring function which brings about profound and progressive changes in the organization.

The distinction between evaluation, control, management control and audit is of crucial importance. Each of these three concepts harmonizes with a particular way of looking at public action :

- **Control** : checks compliance with official texts (law, decree, regulation, memorandum or circular). When there is a discrepancy between practice and the reference rule, the consequence is often a penalty (a fine or even legal proceedings).
- **Management control** : used to manage the execution of programmes. The reference is no longer the accounting or legal rule, but the objective set at the beginning of the year. For example, each clinical department has been assigned a certain number of public care services to deliver. At the end of each month, the management controller checks that the number of services actually provided is in line with the target. If there are any unjustified discrepancies, he sets up a management dialogue, which enables the trajectory to be corrected or budget allocations to be redeployed.
- **Audit** : The main objective of an audit is to control risks. To achieve this, the auditor (internal or external) refers to the standards of the profession. These are not regulatory standards (as in the case of control) or policies set in advance (as in the case of management control), but the benchmark of the profession (pre-existing listed good practices).
- **Evaluation** : The purpose of evaluation is to inform decision-making, to report to the representatives of the public on the use of public funds and to contribute to reflection

and public debate. In practice, it takes the form of a series of analyses to check whether the results correspond to what was expected.

The evaluation of public policies examines what the management control system alone cannot provide, in particular the preliminary conditions for implementation. The table below (Table N°2) summarises the main differences between control, management control, audit and evaluation.

Table N 2 : Control, management control, audit and evaluation

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Objectives	Check compliance with regulations	Monitoring the implementation of actions	Reducing risks	Optimising the effects-needs Explain the differences between expected and achieved effects
Standards, reference systems	Law, regulation (accounting framework)	Programme ex-ante	Professional standards	Reference to be built depending on objectives
Consequences	Penalising deviations : Fines, legal legal proceedings	Correct the trajectory : Management dialogue	Alert : Recommendations, reminders	Helping to make decisions (strategic or operational) : According to of the company

Source : (Studer N., 2011)

Simplistically, we can say that control stops at the procedure, management control is primarily concerned with achievements and sometimes integrates effects, while evaluation is concerned with results and impacts. In this sense, all these approaches are complementary.

In order to answer our basic question and given the exploratory nature of our study, we chose a qualitative methodology. Given its effectiveness, the qualitative approach is strongly recommended for exploratory research (Charreire and Durieux, 1999 ; Balambo and Elbaz, 2016).

We used the semi-structured interview as our main data collection tool, as it is an effective tool for obtaining diverse responses and understanding varied opinions (Glaum and Friedrich, 2006), targeting managers at the top of the hierarchy.

The interviews were conducted with two categories of interviewees : (i) financial managers (three managers) and (ii) management controllers (three management controllers) who had worked directly in the missions of the various evaluation and control institutions (IGF, Cour

des Comptes, etc.) and who agreed to provide us with information on the contribution of hospital management control to the evaluation of public policies in UHCs. Table N°3 presents the characteristics of these interviewees.

Table N°3 : Characteristics of respondents

Interview	Function	Duration of the interview	Level of study	Seniority
Interview N°1	Financial manager	2 hours	Master in Actuarial Science and Finance	10 years
Interview N°2	Financial manager	1.5 hours	Master's degree in Audit and Financial Engineering	12 years
Interview N°3	Financial manager	3 hours	Fundamental degree in management sciences	15 years
Interview N°4	Management controller	3 hours	Master's degree in Accounting, Management Control and Auditing	7 years
Interview N°5	Management controller	2.5 hours	Master in Management Control and Information Systems	8 years
Interview N°6	Management controller	1.5 hours	Master in Banking and Islamic Finance	3 years and a half

Source : Authors

In total, we devoted 13 and a half hour to the interviews, during which the interviewees shared their knowledge and perspectives. These exchanges were crucial for gathering relevant qualitative data, enabling an in-depth analysis and understanding of management control mechanisms and their impact on the evaluation of public policies in UHCs.

After carefully transcribing the verbatims from the interviews and carrying out a meticulous analysis of the internal documentation made available to us by the interviewees, we are able to present the results of our study in table N°4. This table summarises in a clear and organised manner the contributions of management control to the evaluation of public policies within Moroccan UHCs. This analysis is broken down into three distinct sections, namely the medical section, the financial section and the organizational section, thus providing a deeper understanding of the contribution of management control in these health institutions. The results are presented in the table below (table N°4).

Table N°4 : The contribution of management control to EPP

Component	The contributions
Medical	<ul style="list-style-type: none"> - Designing service quality monitoring indicators ; - Production of reports based on medico-technical studies ; - Highlighting causal relationships between objectives (implicit or explicit) and the actual effects of public actions ; - Provide information that traditional monitoring indicators do not ; - Propose alternative solutions to the problems identified ; - Refocuses UHCs on its tertiary role in its medical disciplines ; - Provides a framework conducive to teaching, research, innovation and expertise in healthcare ; - Rethinking hospital organization by adapting it to its environment ; - Introduces hospital governance based on performance-based management and empowerment of stakeholders ; - Strengthen coordination between healthcare professionals.
Financial	<ul style="list-style-type: none"> - Development of socio-economic efficiency indicators ; - Development of cost measurement tools ; - Preliminary analyses of the financial effects of policy choices (exemption of acts, etc.) ; - Appropriate treatment of public resources ; - Assessing the efficiency of public funds mobilised ; - Budgetary control ; - Improving budget performance and developing the accounting and financial information system ; - Controlling asset management ; - Developing proactive and enterprising financial management ; - Development of a budget planning system guaranteeing the efficiency and effectiveness of public spending ; - Development of a financial reporting system.
Organisational	<ul style="list-style-type: none"> - Familiarising managers with new ways of analysing public action ; - Generalisation of management by objectives ; - Organisational development (to strengthen the capacity to respond to stakeholder needs) ; - Improved planning decisions ; - Identification of appropriate interventions ; - Consolidation of coordination mechanisms with supervisory departments ; - Opening up to internal and external partners and encouraging exchanges.

Source : Authors

The evaluation of public policies varies according to the level of intervention. It can cover small-scale projects as well as large-scale public management systems, sectoral programmes

or national government policies. The higher the level of intervention, the more complex the evaluation becomes because of the multitude of factors and players involved. However, whatever the scale of intervention, it is imperative to carry out these evaluations in order to identify the impacts of the system as a whole. A public policy is often made up of multiple procedures and programmes, which can sometimes be synergistic, but can also sometimes be contradictory. Any assessment must therefore initially determine the level at which it is to be carried out, taking into account the specific features of each context.

On the other hand, it is crucial to stress that the evaluation of public policies is intrinsically democratic. By giving citizens access to the information they need to make an informed judgement about the performance of public administrations, it strengthens transparency and accountability in the management of public affairs. Political leaders must therefore put the interests of the general public first in their political priorities, by guaranteeing fair access to the healthcare system, affordable prices and effective protection for users. In this way, the evaluation of public policies becomes a powerful instrument for maintaining the democratic aspect of the delivery of public programmes and ensuring that government decisions best serve the public interest.

Conclusion

In short, it would appear from the foregoing that the contributions of management control to the evaluation of policies in UHCs are manifold. This managerial tool is seen as an effective decision-making aid, making it possible to reach a value judgement on the usefulness of a measure or action.

Furthermore, we can say that management control and the evaluation of public policies can be distinguished in particular by the object of study, the logic of the approach, the periodicity of the analysis, the approaches used, and the sources and types of information.

The need to examine public programmes in general, and social programmes in particular, is all the more pressing now that public sector modernisation is moving towards results-based management and greater transparency of the effects of public action. Indeed, given the scarcity of budgetary resources, user dissatisfaction with the services provided, and the development of information and communication technologies, the evaluation of public policies is now, more than ever, at the centre of political decision makers concerns.

As far as limitations are concerned, we admit that this research work suffers from certain imperfections. Firstly, there are methodological limitations linked to the size and nature of the

sample. A larger sample will undoubtedly provide us with more information and enable us to enrich our interpretations and summarise the results more easily.

As far as representativeness is concerned, the sample composed of a single UHC does not truly represent the population of Moroccan UHCs. This restriction also applies to the qualitative survey we carried out, the results of which remain subjective and depend on the perception of respondents with different professional profiles (Management Controller, Financial Executive).

As for the future, several avenues are open to improve and generalise this research. First of all, it would be advantageous to analyse the responses of establishments with the same characteristics as UHCs but belonging to sectors other than public health. What happens, for example, in the Office National de Sécurité Sanitaire des Produits Alimentaires, in the Agences pour le développement agricole, in the Agences Régionales d'exécution des projets, in the Agences urbaines?

It would also be relevant to verify the results and analyses developed in this research on a larger sample of UHCs, in different regions and belonging to different territories, why not in the countries belonging to the Arab Maghreb Union.

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