

THE DYSFUNCTIONAL EFFECTS OF PERFORMANCE MANAGEMENT : A QUALITATIVE STUDY IN MOROCCAN LOCAL AUTHORITIES

GHARRAFI MEHDI

(PhD) Laboratory of Innovation, Responsibility and Sustainable Development Faculty of Law, Economics and Social Sciences Cadi Ayyad University-Marrakech-Morocco. Email: mehdi.gharrafi@ced.uca.ma

HICHAM ABDELKHALIK

(PhD student) Laboratory of Economics and Management of Organisations, Faculty of Economics and Management -University Ibn Tofail-Kenitra-Morocco. Email: hicham.abdelkhalik@uit.ac.ma

SUMMARY:

This study assesses the impacts of the introduction of Performance Management (PM) practices in the context of the new public management reforms in Moroccan local authorities. Studies on PM are mainly from Anglo-Saxon or Nordic countries, more specifically, studies on the dysfunctional effects of PM in the Moroccan local context are not very frequent and empirical studies are still rare. The few studies that focus on the dysfunctional effects of PM in Moroccan communities have neglected the context of intercommunalities. Therefore, this research aims to fill this gap. Through a qualitative study conducted in 10 Moroccan intercommunalities, we aim to identify the dysfunctional and paradoxical effects of GP at the level of Moroccan intercommunalities. The results show that PM practices lead to many unintended consequences. Negative attitudes, such as fears of control, resistance to change, lack of involvement and motivation. Gambling behaviours such as distortion effects due to strict use of PM by top management, and ratchet effects. Finally, negative effects related to the interaction of PM with strict budgetary control.

Keywords : Performance management, dysfunctional effects, Moroccan inter-municipalities.

1. INTRODUCTION

For several years now, Moroccan local authorities have been experiencing a scissor effect between increasing expenditure, particularly under the pressure of social demand, and, at the same time, revenue that tends to stagnate or decrease. They are therefore obliged to look for room for manoeuvre in their organisational functioning, internally and not externally. This situation has led Moroccan local authorities to introduce several measures, with different formulations, such as Performance Management (PM), performance management, management optimisation and the re-reading of public policies (Carassus, 2020). PM is defined as '*the intentional collection and use of quantitative performance information to support management decisions that advance the achievement of the organisation's or programme's strategic objectives*' (Poister et al., 2015, p.7).

According to McDavid et al (2019) evidence-based and insightful PM and decision making are highly dependent on both evaluation and performance measurement. The authors consider that they will continue to evolve and remain important for public organisations and public policy. In this research, we focus particularly on Moroccan intercommunalities, which play a central

role in local public policy. In France, as a result of the progressive transfer of competences from the communes over the last 25 years, most of the major local public services and structuring facilities are now managed on a mutualised basis at the level of the intercommunities¹. Given this context, it appears that intercommunalities are a privileged field of research for the study of public management in France (Guenoun, 2009).

Some authors (Carassus et al., 2014) show that PM represents a managerial innovation for Moroccan local authorities. In this context, Favoreu et al. (2015) argue that at the local level, there is an implementation gap between a country with a Napoleonic-type administrative model such as France and Anglo-Saxon countries. This gap can be explained by the novelty of these practices in Moroccan communities. The latter have generally been involved for less than ten years, compared to local authorities, particularly in the Anglo-Saxon countries. In the same vein, Carassus et al (2017) show that local authorities are willing to engage in steering systems in the future and to initiate efficiency and performance improvement processes, with an emphasis on a system for steering public activities and actions that could complement the system of control by resources. The study by Pouzacq and Carassus (2019) shows that the evaluation of public policies is beginning to develop more and more in the Moroccan local context.

Since the 1990s, PM has been a major issue for local governments (Newcomer, 2007), and has become important at the public sector level under the influence of New Public Management (NPM) practices and reforms undertaken by Anglo-Saxon countries. According to Arnaboldi et al (2015) the implementation of PM in the NPM reforms are far from linear and straightforward, and can have unexpected and negative consequences (Diefenbach, 2009). Indeed, the paradoxes of the NPM approach have become more evident (Hood, Peters, 2004; Perrin, 2015; Steane, Dufour, Gates, 2015), the NPM has been controversial (Denhardt, Denhardt, 2003; Pollitt, Bouckaert, 2011) and in some respects it has been supplanted as a theoretical framework for public sector reform (Bourgon, 2017; Van Dooren, Hoffman, 2018). However, it continues to play a key role at the operational level in thinking about the design, implementation and evaluation of public programmes and services (De Vries, 2010; Kroll, Moynihan, 2017). Academics and practitioners have studied the implementation and adoption of PM in local government since the introduction of the NPM in the early 1990s (Kloot, Martin, 2000; Van Helden et al., 2008). Despite the extensive literature on this topic, local public management continues to attract the attention of public sector academics, who have highlighted the paradoxes of the approach and the controversial endorsement position of the use of PM that is traditionally developed at the private company level (Ammons, 2013 Schleicher et al, 2018 ; Song, Meier, 2018). PM is a contested field, with proponents and opponents in both the academic and practitioner communities. Although it can be used to design policy, make decisions, allocate resources, skills and responsibilities, monitor and redirect implementation, evaluate and assess behaviour and outcomes, publish progress reports, provide a mechanism for accountability and control, and to create a mechanism for intervention and learning (Van Dooren et al., 2015; Neely, 1998). However, there are good reasons to believe that PM can lead to dysfunctional effects in public organisations (Arnaboldi et al., 2015). Some authors show that if negative effects arise from PM, this is a serious paradox, as this tool is rather aimed at

increasing motivation (Otley, 2003 ; Horngren, 2004). In this sense, the dysfunctions of PM have received considerable attention in the literature (Bouckaert, Balk, 1991 ; Hood, 2007 a Smith, 1995 ; van Thiel, Leeuw, 2002 ; Franco-Santos, Otley et al., 2018; Siverbo et al., 2019). Indeed, we note that the majority of PM work tends to focus on empirical explorations of local authorities, in Great Britain and the United States (Mizhari, 2017). They almost never address the Moroccan context (Favoreu et al., 2015), in particular works that address the dysfunctional effects of PM are infrequent and empirical studies are still rare (Carassus et al., 2012). This paper contributes on the one hand to deepen the existing literature in this field. On the other hand, it allows us to conduct research on PM in local authorities in a specific context, notably in France, in the continuity of the work carried out by certain authors (Maurel et al., 2011; Carassus et al., 2014, 2017, 2020; Favoreu et al., 2015, Pouzacq, Carassus, 2019). Therefore, the main objective of our research is to identify the dysfunctional effects of performance management practices in Moroccan intermunicipalities. In order to address the above-mentioned gap, we propose to answer the following research question:

What are the dysfunctional effects of the use of performance management in Moroccan intercommunalities?

To do this, we adopt a qualitative survey. We conducted ten interviews with a sample selected according to two criteria:

- The organisation studied must be a public establishment for intercommunal cooperation (EPCI) of the urban community, agglomeration or metropolis type.
- The organisation should put in place performance management practices (performance indicators, public policy evaluation and performance reporting).

As regards the profiles targeted, we are interested in public policy evaluation managers, indicators and performance managers, DGAs, DGSs and department managers.

The results obtained reveal the predominance of negative attitudes such as fears of control, resistance to change, lack of involvement and motivation. Gambling behaviours such as distortion effects and ratchet effects, and dysfunctional consequences related to the interaction of PM with budgetary control. This paper is structured in three parts, starting with a review of the available literature on the Dysfunctional Consequences (DC) of PM which is the central theme of this research. The second part details the methodology of the qualitative survey, the main results of which are then presented in the third part. Finally, the contributions, limitations and perspectives of this research will be discussed.

2. REVIEW OF THE LITERATURE

The central question of this study is to identify the CDs related to the implementation of PM at the level of Moroccan intercommunalities. The objective of this first part is to present an overview of the theoretical concepts mobilised, which are essential to the exploration of our problem and the reality of the Moroccan local context. Indeed, to manage the performance of any organisation, information and motivation tools are needed. However, the public sector is

an area of inherent complexity (Arnaboldi et al. 2015; Lapsley, Skaerbaek 2012), which poses specific challenges when designing and using management tools (Boyne 2002; Jakobsen et al. 2018). The various control mechanisms used to manage performance often lead to a series of unintended consequences, have profound effects on individuals and organisations (Franco-Santos et al. 2012; Melnyk et al. 2014; Smith and Bititci 2017). Studies show that Performance Management Systems (PMS) mobilising control mechanisms such as performance measurement and targets, performance reports and performance-based rewards, lead to CDs that have been found to be perverse rather than necessary evils (Conrad, Guven Uslu, 2012; Dahler-Larsen 2014; Lindsay et al. 2014; Parkinson 2012; Franco-Santos, Otley, 2018). Negative attitudes and gambling behaviours have received considerable attention in the GP CD literature (Merchant, Van der Stede, 2017, Ammons; 2020). GP CDs are described with many different concepts.

2.1 Negative attitudes

PM can lead to negative attitudes which are usually related to frustration and work resistance (Merchant and Van der Stede 2017) which are usually due to strict use of PM by top management (Greener, 2005; Siverbo et al., 2019) and incomplete performance measurement (Otley, 2003; Merchant, Van der Stede, 2017; Johansson and Siverbo 2018) which influences managers' behaviour.

❖ Resistance to change

PM represents a managerial innovation for Moroccan local authorities, but also a vector for organisational, cultural and behavioural change (Carassus et al., 2014). Faced with these transformations, local authorities are faced with a number of difficulties in implementing and institutionalising these practices. For public officials, these innovations are by nature fraught with risk, fear and uncertainty (Carassus et al., 2012). Thus, certain notions such as performance or efficiency are considered to be totally antinomic to the fundamental principles of the public sector (Bartoli, 2009), and are often opposed to the bureaucratic culture (Mazouz, 2008). Managers and public servants are therefore very concerned that their scope of intervention and autonomy will be called into question. According to Ashford (1989) deviance is caused by the feeling of loss of control that strikes the actor when the functioning of the organisation reduces his room for manoeuvre and his autonomy. PM can therefore generate significant resistance and negative deviance. As Esptein and Manzoni (1997) point out, managers may oppose the introduction of new indicators, insofar as they may give increased visibility to their actions. These indicators could potentially threaten them by highlighting their responsibilities, while limiting their ability to protect themselves from questioning and scrutiny (Vaivio, 1999). Non-adherence or refusal to change can also be explained by a lack of involvement, from the early stages of the process, of the actors most concerned by the change (Carassus et al., 2012). It can be explained by an overly centralised, technocratic and top-down conception of change, which is one of the main factors blocking change in the public sector (Bartoli, 2009). The lack of participation and the feeling that change is being imposed on public agents, particularly at intermediate levels, limits the process of appropriation and encourages rejection.

❖ **Strict use of PM by superiors**

CDs are a matter of how the PM is used (Siverbo et al., 2019). In this sense, some authors (Merchant, Van der Stede, 2017) point out that the CDs of PM depend on how the design element of PM interacts with the use element of PM. Several researchers indicate that PM CDs depend on how the measures are subsequently used by higher-level managers in evaluation and sanctioning processes (Greener 2005; Chang, 2015). In this context, some authors (Van Dooren et al., 2015) point out that the use of PM puts pressure on behaviour. Hence, it is important to know whether the GP will be used strictly or flexibly. Strict use presupposes a close coupling between performance information and judgement, while flexible use leaves more room. A loose coupling allows for dialogue and interpretation in the final decision making (Moynihan, 2008). A performance contract that includes sanctions for an operational unit that does not meet its performance targets, regardless of the context, represents a hard use of PM. Hence the importance of distinguishing between a measurement culture that aims to monitor quantitative achievements through a rather formulaic hard use, and a performance culture that relies more on a soft use based on interpretation and capacity building of an organisation (Van Dooren et al., 2008). Indeed, negative deviations from PM are often the result of an excessive focus on measuring and reporting performance, rather than on managing performance. Similarly, previous research in public organisations has suggested interactions between the design of PMS and the rigour with which line managers use PM in the organisation. The tightening of control increases when senior leaders or politicians use PM as a basis for evaluating subordinate managers and when PM results are used for payback purposes, for example in performance budgeting (Jakobsen et al. 2018). Some authors (Greener, 2005; Chang, 2015) show how strict control linked to waiting time targets, in the form of strong political pressure, whistleblowing and shaming procedures, financial incentives and threats to replace managers, has led to a reduction in attention to quality and a shift in behaviour. PM in public organisations has a negative side effect that weakens motivation, morale and behaviour of human resources (Siverbo et al., 2019). It leads to a lack of motivation and reluctance to cooperate, for example by decreasing the interest of subordinates to use their knowledge to develop the organisation.

❖ **Incomplete performance measurement**

Public sector experts share the view that performance measurement in public organisations is generally incomplete. One of the main reasons is that PM in public organisations is generally incomplete, i.e. it does not capture all relevant dimensions of performance. The complexity (Boyne 2002; Jakobsen et al. 2018) and low measurability (Johansson, Siverbo, 2018) of many activities means that performance cannot be fully captured. The complexity (Boyne 2002; Jakobsen et al. 2018) and low measurability (Johansson, Siverbo, 2018) of many activities means that performance cannot be fully captured. Although performance measurement can be made less incomplete, the remaining incompleteness means that there will always be a risk that managers hit the target but miss the point. The fundamental problem of incompleteness is what makes many researchers fear that PM inevitably leads to gaming (Otley, 2003; Merchant, Van der Stede, 2017; Siverbo et al., 2019).

2.2 Playing behaviour

The literature identifies gambling as a major unintended consequence; it is a necessary evil worth experiencing for the effort gains obtained through PM. Gambling has been shown to occur in PM as individuals alter the way they behave to meet performance expectations, sometimes to the point of violating ethical norms (Berliner 1956; Hood 2006). Gaming is defined as behaviour whereby managers knowingly attempt to manage or manipulate the control system in order to appear more favourable and reap undeserved positive consequences (Merchant and Van der Stede 2017). Within this framework (Pidd, 2012) points out that games can be defined in different ways and occur when people try to exploit what they see as gaps in the performance measurement regime. Similarly, Ammons (2020) shows that several prominent observers of public management are concerned about the temptation for managers to game the system in ways that distort results or make performance appear better than it actually is (Hood 2006; Van Dooren et al., 2010). He considers that gaming can occur when managers decide which performance measures to track and which of these to report. Gambling can also occur in the management tactics they choose to adopt in light of current or anticipated goals or required performance information. Some authors (Hood, 2006; Ammons, 2020) show that among the best known gambling effects are: distortion or manipulation effects and ratchet effects.

❖ Distortion effects

The dysfunctional consequences of performance measurement and reporting are often linked to targets and rankings. Hood describes gaming as the deliberate manipulation or outright fabrication of figures collected with the intention of improving the position of an individual or organisation (Hood, 2007a). Performance information is often distorted, misinterpreted, reclassified or invented in order to meet performance requirements (Cardinaels, Yin 2015; Hood 2006; Kalgin 2016). The distortion effect is a deliberate manipulation of measurements by determining what counts or when the count begins (Ammons, 2020). This has been described as hitting the target and missing the goal (Hood, 2006). A variant of outcome bias is the practice of some programmes that, having not always achieved the desired results, simply abandon outcome measures in favour of compliance measures processes or good faith efforts (Terman, Yang, 2016). Many studies also look at the possible malfunctioning of this mechanism, highlighting the danger of distortion and manipulation of goals, measures and data (Bevan and Hood 2006; Kelman and Friedman 2009; Moynihan 2008). Measurement manipulation takes many forms. Some authors show different ways of manipulating performance measures (Bouckaert, Balk, 1991; Smith, 1995b; Van Dooren et al., 2015).

- **Over-representation:** The measured value may not correspond to the actual value and may give the impression of a higher or lower performance.
- **Too many indicators:** This can indeed be problematic. In principal-agent relationships, the creation of such an information overload can be a tactic of the agent to hide the real performance of the principal. Agents then exploit the information asymmetry that is usually to their advantage in principal-agent relationships.

❖ Ratchet effects

Ammons (2020) considers that ratchet effects occur when public managers hold back this year's performance a little in the hope of reducing the likelihood of being given a target that is beyond their reach next year. When managers assume that good performance will never be accepted as good enough, they may worry about their ability to meet future expectations. They expect top management to push harder and harder, setting higher and higher targets. So managers may barely meet this year's target and nothing more. They hope to pave the way for a target next year that is within the capacity of the department concerned. The tendency of senior managers to increase future performance targets creates a perverse incentive for public servants not to exceed targets even though they could easily do so (Bevan, Hood, 2006). When managers negotiate very flexible budgets or easily achievable targets. If next year's targets are based on an improvement in this year's performance, this can create a perverse incentive to achieve only moderate performance in the current year to avoid stretching next year's targets (Pidd, 2012).

Other work shows that organisations will often strive for adequate performance rather than excellence, because excellence also involves risk. In general, organisations fear two consequences of excellent performance. On the one hand, there is the threat of budget cuts. It is often difficult to demonstrate that good performance is the result of good management and good policy, not excessive resources. On the other hand, excellence can trigger ratchet effects (Bevan, Hood, 2006). Exceptional levels of performance in one year can be taken into account the following year. As assessment standards shift upwards, it will be more difficult to excel in the future. The fear of the ratchet effect may negate the incentives that a measurement system is supposed to introduce (Courty, 2004).

2.3 Dysfunctional consequences of the interaction between performance management and budgetary control

The dysfunctional consequences also relate to the way PM practice interacts with other control practices and the context, namely budgetary control which is a fundamental control practice in public organisations (Johansson, Siverbo 2014; Arnaboldi et al., 2015). The practice of budgetary control consists of allocating financial resources, measuring expenditure and acting on overspending. This practice is similar to PM practice, with the exception that budgetary control is concerned with restrictions and not with operational performance. PM is often subordinated to budgetary control as the priority of public managers is the management of budgetary targets (Van Hengel, Budding, Groot 2014; Arnaboldi et al., 2015). In this context, the results of a study in one of Sweden's largest public authorities (Siverbo et al., 2019) show that strict budgetary control has been an influential factor in that managers have had to pay close attention to their spending, and are not as concerned with performance targets. This effect is explained by the lack of uncertainty about the prioritisation of budgetary and performance objectives. This uncertainty produced dysfunctional behaviour, in the sense that managers could refer to the lack of funding when performance targets were not met. Budgetary control therefore simply diverted the attention of staff to performance objectives and exacerbated negative effects related to the performance of the authority.

3. OUR RESEARCH METHODOLOGY: A QUALITATIVE APPROACH

In order to provide answers to our research question, i.e. what are the dysfunctional effects linked to the implementation of PM in Moroccan intercommunalities, we conducted a series of semi-structured interviews with territorial managers (DGS, DGA, directors of poles, managers in charge of evaluating public policies, indicators and performance officers, etc.), given that this investigative tool lends itself to the qualitative nature of our enquiry (Creswell, Poth, 2016). The discourse of public managers in charge of implementing PM, who are confronted with problems on the ground on a daily basis, allows the detection of the different CDs of PM. Qualitative research '*seeks to understand how actors think, speak and act, and it does so in relation to a context or situation*' (Dumez 2011, p.48). Therefore, in order to gain insight into this issue, we conducted face-to-face interviews with these actors between 2020 and 2021. Consequently, a qualitative survey was our methodological choice within 10 intercommunities.

A total of ten interviews were conducted with actors from different intermunicipalities. These interviews should be sufficient to reach theoretical saturation of information, i.e. a situation where an additional interview does not really provide any new information on the research question, the theoretical saturation was reached before the last interview (Symon, Cassel, 1998; Creswell; Poth, 2016). For reasons of confidentiality, the categories of interviewees have been renamed from IT 1 to IT 10 for the 10 intermunicipalities for the citation of the verbatim reports that will be presented in the results section. Given the sensitivity of the subject dealt with in this research, we prefer not to reveal the positions of the actors interviewed in order to preserve the anonymity of the respondents and the confidentiality of the data.

❖ Data collection

The collection of qualitative data is a fundamental step in the realisation of our research work. For the selection of our sample, we have targeted the intermunicipalities that have undertaken performance initiatives. From this perspective, our sample will be composed of all the people that the analysis considers concerned and willing to participate in the study. The data was collected following the recommendations common to qualitative studies (Eisenhardt, Graebner, 2007). Individual and group interviews were combined to ensure richness of results (Yin, 2014). Nine individual interviews and one semi-structured group interview were the main source of information. The interviews lasted an average of 50 minutes and were conducted using an interview guide. The interview guide starts with questions concerning the implementation of PM practices, such as performance indicators, evaluation of public policies. Thereafter, open-ended questions review a set of dysfunctional consequences related to the implementation of PM cited in the academic literature. The agents interviewed were asked to talk about their professional background, their role in the intermunicipalities, and their perception of the negative deviations of the GP. Approximately 8 hours of interviews were recorded and 95 single-spaced pages were transcribed and then analysed.

❖ Thematic content analysis

For data analysis, the standard tools of qualitative methodology (Miles et al., 2014) were used: interview summary sheets, thematic content analysis, thematic coding and node creation. This

multiple coding was carried out via the NVivo software in its New NVivo version. This coding was used to identify the key dimensions of the discourses, either as a direct extension of the themes of the interview guide, thus based on the academic literature, or as a pure emergence from the points discussed and the explanations provided by the respondents (Easterby-Smith et al., 2008). A line-by-line, theme-by-theme analysis revealed the dominant rationales in the discourses. Coding allowed for the identification and organisation of subsets of the collected discourses, which helps the researcher to find answers to the problem (Miles and Huberman, 1994).

4. RESULTS AND DISCUSSION

The analysis of the semi-structured interviews allowed us to reveal a set of dysfunctional effects related to the implementation of performance management at the level of Moroccan intercommunalities. Indeed, we were able to identify the following effects: negative attitudes (4.1), gaming behaviour (4.2) and effects related to the interaction of PM with other control tools, more particularly budgetary control (4.3). In the context of our research, the presentation of these elements allows us to understand the existence of a convergence of community practitioners around the same effects, such as negative attitudes.

4.1 Negative attitudes

The analysis of the material collected in our survey reveals the predominance of negative attitudes at the level of the intercommunalities: fears of control, resistance to change, lack of involvement and demotivation of teams.

❖ Fears of control

The PM is likely to generate negative deviations during its implementation. The agents consider that the performance objectives constitute a tool for controlling their activities, *"each directorate has profiled its objectives and sometimes the activity objectives are seen more as control objectives for some accounts (...) so it is quite complicated to get into it today, I can assure you, it is not easy"* (IT Comment 4).

They are generally afraid of being controlled, *"the field agents often tell them the indicator, aah yes it's to monitor us, aah they don't trust me (...).It's not easy in fact, but I think that the greatest fear is the fear of being arrested (...), if you ask him to enter for an inspection, he doesn't care in advance"* (Propos IT 7).

In the same vein, some agents find the implementation of performance indicators a strange element for the territorial function, *"for some, yes, yes, what is this thing again! (...) There are some who may feel controlled or who have a very school-like reaction, saying 'oh yes, but I haven't done my job, they'll compare, the other guy has done how many projects and I have fewer than him, there are also some who are very, very afraid, I don't know, they get tired of the tables'"* (Propos IT 6). In this sense, a community actor underlines the existence of the same reaction, *"I noticed it that year and everyone has their own little thing, there is a fear (...).I think that the word indicator already indicates, tell me what you are, indicator maybe that too,*

maybe it's in the formulation, I'm telling you about it because I'm self-taught and I've learnt and I've seen, and the people behind were talking about the percentage, is there a trick, is there an impact, no impact, you're scaring them (...) there we have the impression that it's often wow, oh yes, but it's every year! "(IT Comment 9).

According to (Ammons, 2020) negative reactions to the implementation of PM practices are rooted in the traditions of public authorities. Our interviews clearly confirm that agents within these intermunicipalities feel that if the objective is not achieved, they will be blamed or even dismissed (Van Dooren et al, 2008), *"it's not necessarily always very obvious because this notion of indicators is still rather obscure for a certain number of colleagues or elected officials, we are still very much on this logic of performance and control, ah yes, but if I set an objective that is a little too SMART, what happens if I don't achieve it, will I get a slap on the wrist? well, there's all that behind it as well" (Propos IT 2).* These indicators could pose a threat to community actors in the sense that they fear questioning and scrutiny (Vaivio, 1999).

Certain notions such as performance or performance indicators are considered to be totally antinomic to the fundamental principles of the public sector (Bartoli, 2009), and are often opposed to the bureaucratic culture (Mazouz, 2008). *I have a lot of trouble convincing my colleagues, for example I used to work with workload indicators, I work a lot on work planning with my team, it allows me to evaluate the workload over the years and it also allows me to objectify when people tell me that they are overloaded.) I tried to get the whole management to do this but it didn't take, I didn't succeed, so I think it's not in people's culture "(IT Comment 5).* In this sense, a community player underlines the same observation, *"we have certain directorates that provide us with very few indicators, saying that we have not managed to find performance indicators (...) it is a lack of culture, or rather a lack of habit" (IT Comment 1).*

❖ Resistance to change

PM represents a managerial innovation for Moroccan local authorities, but also a vector for change. The community players mention a reluctance on the part of operational managers to implement user satisfaction indicators, *"my colleague who is in charge of the user satisfaction and quality of service project, she comes up against the reluctance of operational managers because it is not a natural phenomenon to accept being controlled, So it's a reluctance to accept control in the end, to accept that someone is sticking their nose into the functioning of a service in terms of the quality of service to be rendered to the user, it can be perceived as a challenge to management, to the way in which they adapt" (Propos IT 3).* Another community actor also noted resistance from his teams when a new performance system was introduced in 2018. However, the first doubts and difficulties appeared very quickly, *"oh the indicators! you see people uh I don't like maths, it's not maths, and it's not a big job to explain, but once we explain and say does it seem intelligent to you that we should follow this? No!" (IT Comment 10).* This reticence can be explained by the fears of managers and public officials of having their scope of intervention called into question (Carassus et al., 2012).

❖ Lack of involvement

The results also show that there is a lack of involvement on the part of agents in filling in the indicators in the CRM (customer relationship management) tool, *"As we have a CRM tool, I won't hide the fact that we are encountering difficulties in ensuring that my agents regularly fill in the CRM tool (...) The most complicated thing for me today is to ensure that the data is entered regularly, a dashboard that is not filled in is useless, that is not updated is useless (...) it's really to encourage the agents to be as transparent as possible about their activities, so this can sometimes be badly experienced, it can be seen as a way of monitoring each other's activities, it can be seen as a little stiff management, a little strong, this is perhaps also one of the limits of the exercise, the fact of giving an account is constraining, the fact of keeping a dashboard up to date, a calendar, it's constraining (?) there is dissatisfaction that can arise during the year when the job has to be done (...) I won't hide the fact that it's not easy, depending on the category of staff, some are much more sensitive to this than others"* (IT comment 8).

Challenging current ways of working can lead to rejection by public officials, which can lead to a reluctance to cooperate to achieve performance (Carassus et al., 2012). Previous research identifies difficulties such as deviant behaviour, negative feedback loops, and low professionalism among public sector staff (Lawton et al., 2000).

In the same vein, the results show that the agents of another intercommunal authority are not strongly involved in feeding the performance system, *"the fears of the agents in the field are going to be phew, phew, phew, every year! Phew, what's the use of phew! Phew, phew! Yes, so I'm not hiding it from you, but it's true, it's the truth, when I ask them for something like that, I have to come back, you have to be very diplomatic, you have to ask again, because I don't think it's bad faith, but you give them everything in addition, you tell them, you do like last year, well no, they're going to do something else on the side, so why did they do that!"* (IT Comment 6). These comments show the existence of a reluctance to cooperate in the communication of indicators to the department concerned by the collection of community data. This reluctance can be explained by the low interest of agents in integrating the performance system (Merchant and Van der Stede 2017), *"as the indicators are not active for people to enter, well they enter them at the time of collection, so give me your indicators for the 15th we receive them on the 30th, and in fact they spent their time trying to reconstruct the last 6 months to redo their indicators there and then"* (Propos IT 9). This delay in communicating data concerning performance indicators can be explained by a distrust of measurements and a resistance to communicating bad news (Greiner, 1996).

❖ Lack of motivation

Beyond the problems of commitment on the part of agents, one community actor emphasises the existence of a lack of motivation on the part of agents, *'a lack of motivation because it takes time (...) because they are coming out of a system where we were not like that before, I have nothing to do, I am overworked and I am asked for tables, things etc.'* (Propos IT 8). Administrative overload and management time costs due to the demands of system design,

implementation and use (Cox 2005; Hansen et al. 2003) result in deprofessionalisation (Agyemang, Broadbent 2015; Tan, Rae 2009) and reduced well-being and morale (Bonner, Sprinkle 2002; Franco-Santos et al. 2017).

In the same context, the performance system was not accepted by all the agents in one of the intercommunalities studied, and had a negative influence on the behaviour of the agents, *"it is necessarily the demotivation of the team, i.e. you are going to solicit people for a period of three years in a recurrent way in relation to the production of indicators and then it will stop, and then without explanation or giving explanations (...) it demotivates above all to communicate in the future, to bounce back on the subject, on an explanation (...) we are rather around mistrust and we have a culture of mistrust.) It's especially demotivating to communicate in the future, to bounce back on the subject, on an explanation (...) we're more around mistrust and we have a culture of*

Mistrust, and the difficulty of passing information upwards (...) is because the process is necessarily intrusive and sometimes this intrusiveness is not really understood in the way it should be by the contributing departments, we are not there to control (...) non-adherence to an institutional project and therefore the feeding of a system of performance indicators..." (IT 10 comment). (IT comment 10). This is in line with Diefenbach's (2009) findings on the negative effects of NPM practices on employees in public organisations, he identified a range of negative psychosociological and organisational effects such as: "increased job stress, demoralisation, reduced job satisfaction and motivation, increased tensions, greater mistrust between people, a harsher work climate" (Diefenbach, 2009, p.905).

❖ **Incomplete performance measurement a source of negative attitudes**

PM can lead to negative attitudes which may be the result of the PMS containing unrealistic or unfair targets (Merchant, Van der Stede, 2017), an incomplete set of performance measures that fail to record and value effort,

"We were very much focused on quantitative indicators, so we continued to monitor these quantitative indicators, but at a certain point they were not sufficient because this sometimes led agents to make figures, rather than quality..." (IT Comment 2). Some authors (Greener, 2005; Chang, 2015) show how control mechanisms such as performance targets lead to a reduction in attention to service quality. The complexity (Boyne 2002; Jakobsen et al. 2018) and low measurability (Johansson, Siverbo 2018) of many activities at community level mean that there will always be a risk that managers will hit the target but miss the point. Studies show that incomplete performance measurement inevitably leads to gaming.

4.2 The behaviour of the game

The analysis of the results shows that some public officials want to inflate their figures to look good or need to inflate them to stay out of trouble, so they may be tempted to game the system. We have identified gaming effects, such as distortion effects, ratchet effects, which are generally due to a strict use of the PM by top management.

❖ Distortion effects

The dangers of PM have long been recognised (Ridgway, 1956) regardless of the good intentions of the system (Van Thiel and Leeuw, 2002). Many studies point to the danger of distortion and manipulation of goals, measures and data (Bevan, Hood 2006; Boyne, Chen 2006; Kelman and Friedman 2009; Moynihan 2008). Distortion comes in many forms. Some authors show different ways of manipulating the measurement process (Bouckaert, Balk, 1991; Smith, 1995b).

Over-representation is the first form of distortion, it is a question of manipulating the measured value which may not correspond to the real value and may give the impression of a greater or lesser performance, *"as I explained to you, we had, but we still have traffic in indicators because the services know that they are very much evaluated by the indicators and therefore the better their indicators are, the more relaxed they are, so afterwards, must the service that is the most gifted in Excel and in formulas be the service or the best service in the production of its services to the user, I am not sure"* (IT Comment 4). This phenomenon has been described as hitting the target and missing the goal (Hood, 2006). Some performance measurement regimes lead to unintended consequences, Hood (2007a) points out that the likelihood of gaming is higher when measurement is used for targeting and ranking purposes, rather than for intelligence purposes.

The second form of distortion is the existence of a large number of indicators,

"We decided in 2018 to say we were putting in place our monitoring indicators, let's go for it, and then it was too funny, because it was a kind of feedback from all the departments but it was open bar, so we ended up with a matrix with 80 indicators (...) it's exhausting, it's tedious, it annoys everyone (...) because we put so many indicators in place, we forget the purpose of our action and we end up with a matrix with 80 indicators.) it's exhausting to fill in, it's tedious, it annoys everyone (...) because we put so many indicators in place, we forget the purpose of our action and we spend our time filling in tables with lots of indicators" (Propos IT 7). Some authors highlight the negative effects of PM, for example Van Dooren (2011) cites the multiplication of indicators and measures that can lead to paralysis in public decision-making processes. The agent erodes the ability of top management to make sense by providing more indicators than a senior manager at steering committee level can manage, while maintaining the image of cooperation and transparency (Van Dooren et al., 2015).

❖ Strict use of PM by superiors and the effects of distortion

One community stakeholder shows that *'it's too easy to get around the indicators when they're stuck like that, because it's very easy to increase the numbers or reduce them depending on what you're going to do (...) if you stick the indicators up there and say this is what you have to do, they'll do it but I'm not sure the final objective will be achieved, because there's always a way to get around the indicator, there's a lot of bias on the indicators'* (IT Comment 5). Several researchers indicate that the dysfunctional consequences of PM depend on the way measures are used by higher-level managers in the evaluation processes (Greener 2005; Chang 2006, 2015). Some authors (Van Dooren et al., 2015; Greener, 2005; Chang, 2015) show that

strict control linked to performance targets can lead to gaming. Misrepresentation is quite undesirable and occurs when people deliberately misrepresent performance in order to appear more attractive. It usually occurs when people are under pressure to meet targets and fear that they will suffer from poor performance. It is a form of fraud in which the data underlying performance indicators are distorted and manipulated in order to create a good impression with a certain target audience (Smith, 1995a).

❖ Ratchet effects

Excellence can trigger ratchet effects (Bevan, Hood, 2006). *"At one point services were also trying to protect themselves and show that they were not effective or efficient or performing well on certain things, so there was a bias on the indicators"* (IT Proposals 1). Ammons (2020) considers that ratchet effects occur when public managers hold back a little on this year's performance in the hope of reducing the likelihood of being given a target that is beyond their reach next year. This can provide a perverse incentive to achieve only moderate performance in the current year in order to avoid stretching next year's targets.

4.3 The interaction of PM with budgetary control

PM is often subordinated to budgetary control insofar as the priority of public managers is the management of budgetary objectives (Van Hengel et al., 2014; Arnaboldi et al., 2015), *'so today it is done much more in an accounting and budgetary manner, it has to be said that as much as we in our directorate have equipped ourselves with tools - we will talk about this later - in the capacity to give us a fairly realistic vision of our activity, including on the qualitative and quantitative level, as much as at the level of the collectivity we are much more in a budgetary reading (...) generally we are asked to justify the consumption of these credits, we will say at the executive level, we consider that a department is ahead of schedule when it has a sufficiently high rate of consumption (...) I find that the link between budget consumption and the quality of the results obtained at the technical level is not sufficient, but it is true that today it is still the budget that provides the vision of good organisation and not the objectives'* (IT Commentary 8). Budgetary control is the most widely used tool in public organisations (Henley et al., 1992). Whatever performance management system is implemented in any public organisation, it will have to relate to the budget system given its centrality in the life of these organisations. This tool does not take into account non-financial performance measures and can therefore be seen as very narrowly focused on the financial. Moreover, achieving a balanced budget can be seen as a kind of success for the community (Arnaboldi et al., 2015).

The results are consistent with the work of Siverbo et al. (2019) in that the top management of the authority gives more importance to budgetary objectives than to performance objectives. Indeed, this can lead to a lack of feedback from the agents since the top management of the intermunicipality does not pay attention to the performance objectives produced by the department in question. Strict budgetary control can therefore simply divert the attention of the agents to the performance objectives.

5. CONCLUSION

From a theoretical point of view, this research enriches on the one hand the emerging literature on GP in Moroccan local authorities, it contributes to the reduction of the gap in GP implementation existing between France and Anglo-Saxon countries, a gap that has been observed by part of the literature on these practices (Maurel et al., 2011, 2014; Carassus et al., 2014, 2017, 2020; Favoreu et al., 2015; Pouzacq, carassus, 2019). Our results also contribute to the lack of work on the dysfunctional consequences of PM in the Moroccan local context (Carassus et al., 2012).

From a managerial point of view, the results presented show that the new performance management practices aiming at improving performance in the framework of the new public management lead to many unexpected consequences. The contribution concerns the identification of PM CDs, namely : Negative attitudes, such as fears of control, resistance to change, lack of involvement and motivation. Gambling behaviours such as distortion effects due to strict use of PM by top management and ratchet effects, and negative effects related to the interaction of PM with budget control. These negative effects can be explained by the fact that bureaucratic cultures, such as France and Germany, may be less receptive to objective-based governance arrangements. However, it seems plausible that cultures where the acceptance of hierarchy might favour a performance measurement culture, such as in England, managers engage more quickly in goal setting (Van Doreen et al., 2015).

Despite the theoretical and managerial contributions of this work, there are some limitations that provide potential areas for further investigation. It would then be possible to understand the dysfunctional effects of PM in even more detail at the level of each intercommunal authority and to interview several actors within the same structure. The results of this survey could be complemented by multiple case studies of a more diverse selection of intercommunalities that have undertaken a performance approach, in order to identify similarities and differences related to PM CD.

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