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The contribution of New Public Management to public finance governance at the MAROC: a literature review

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Abstract

New Public Management (NPM) is one of the most influential paradigms in the transformation of contemporary public administrations. This systematic review examines the contribution of NPM to public financial governance through an analysis of sixty-three empirical studies published between 2000 and 2025. Our methodology is based on the PRISMA protocol for the identification, selection and analysis of documents. The results reveal that NPM contributes significantly to improving financial transparency (weighted mean effect $\bar{d} = 0.74$, 95% CI [0.58; 0.89]), the allocative efficiency of public resources ($\bar{d} = 0.61$, 95% CI [0.43; 0.79]) and accountability ($\bar{d} = 0.82$, 95% CI [0.68; 0.95]). However, the regression analysis shows that these effects are moderated by the institutional context ($\beta = 0.34$, $p < 0.001$), the level of economic development ($\beta = 0.28$, $p < 0.01$) and the duration of reform implementation ($\beta = 0.41$, $p < 0.001$). The study also identifies potential adverse effects, notably a reduction in equity of access to public services ($\bar{d} = -0.23$, 95% CI [−0.41; −0.05]) and an excessive increase in the complexity of decision-making processes. These results suggest that the effectiveness of the NMP depends crucially on the contextual conditions of implementation and on the ability of institutions to adapt managerial principles to the specific characteristics of the public sector.

Keywords: New Public Management, public financial governance, systematic review, meta-analysis, budgetary transparency, public performance.

1. Introduction

Public financial management is one of the fundamental pillars of government action, largely determining states' ability to deliver high-quality public services whilst ensuring the macroeconomic sustainability of their fiscal policies. Since the 1980s, public administrations around the world have undergone a profound transformation in their modes of governance, marked by the gradual adoption of the principles of New Public Management (NPM). This paradigm shift, which originated mainly in Anglo-Saxon countries before spreading globally, sought to introduce into the public sector the techniques, tools and regulatory approaches characteristic of private-sector management. The stated aim was to modernise the administration, improve its efficiency and strengthen its accountability to citizens and taxpayers.

New Public Management emerged against a backdrop of a public finance crisis, in which governments were faced with growing structural deficits, rising public debt and increasing pressure to rationalise their expenditure whilst maintaining the level of public services. According to Christensen & Lægreid (2022), this managerial approach is characterised by a series of fundamental transformations: the shift from a process-oriented approach to a results-oriented one, the decentralisation of responsibilities to front-line managers, the introduction of market mechanisms into the provision of public services, and the development of performance-based monitoring and evaluation systems. These changes have had significant implications for the way in which public resources are allocated, used and monitored.

Public financial governance, the central concept of this study, encompasses the full range of mechanisms, processes and institutional relationships through which public authorities exercise their budgetary and financial powers. As highlighted by Guthrie & Grossi (2025), this governance rests on several interconnected pillars: financial transparency, the integrity of budgetary processes, efficiency in the use of resources, accountability and citizen participation. The question that then arises is to what extent New Public Management has contributed to strengthening these various dimensions of public financial governance.

Despite the abundance of literature on the NMP, there are several gaps that need to be addressed. Firstly, existing studies tend to examine the effects of the NMP in isolation, without taking a holistic view of its implications for financial governance. Secondly, the diversity of national and sectoral contexts in which these reforms have been implemented makes it difficult to synthesise knowledge and identify recurring patterns. Thirdly, the effects of the NMP on the equity and accessibility of public services remain insufficiently documented. Finally, there is a need for rigorous analytical methods to quantify the observed effects and to identify the contextual factors that moderate these effects.

The main objective of this systematic review is to conduct a rigorous and comprehensive assessment of the contribution of New Public Management to public financial governance. More specifically, this research aims to identify the mechanisms through which NPM influences financial governance practices, to quantify the extent of these effects through a meta-analysis of available empirical studies, to identify the contextual conditions that moderate the effectiveness of NPM-inspired reforms, and to assess the potentially negative or perverse effects of these transformations on the equity and quality of public services.

This study builds on the work of Klijn (2012) and Alkaraan (2018), who examined the relationships between NMP and governance, whilst making an original methodological contribution through the systematic application of meta-analysis techniques to this field of research. The article is structured as follows: following this introduction, the second section presents the theoretical framework and the literature review. The third section details the methodology employed. The fourth section presents the results of the statistical analysis. The fifth section discusses these results and their implications. The sixth section concludes by addressing the study's limitations and future research directions.

2. Literature review and theoretical framework

2.1. The theoretical foundations of New Public Management

New Public Management has its intellectual roots in several schools of economic and administrative thought that emerged during the 1970s and 1980s. Public choice theory, developed by Dundon (1998), provides one of the major theoretical foundations of NPM by challenging the image of the public administrator as a selfless servant of the public interest. This theory posits that public officials, like economic agents, pursue their own interests, which can lead to inefficiencies in the provision of public services. The recommended solutions include breaking up large bureaucracies into smaller units and creating mechanisms for competition.

Agency theory constitutes a second key theoretical pillar of the NMP. According to this analytical framework, the relationship between the government and public administrations can be conceptualised as an agency relationship in which the government, as the principal, delegates the performance of certain tasks to administrative agents. This delegation creates a problem of information asymmetry which can be mitigated through the introduction of performance contracts, indicator systems and financial incentive mechanisms. Lebkhachi & Chraibi (2025) demonstrate how this contractual logic has been transposed to the public sector, fundamentally transforming working relationships within public administrations.

The NMP is also characterised by the adoption of management techniques from the private sector. This aspect is reflected in the introduction of concepts such as strategic management, management control, management by objectives and balanced scorecards. These tools aim to replace the 'means-based' approach that prevailed in traditional public administration with a 'results-based' approach, in which effectiveness and efficiency become the dominant criteria for evaluation. As Bouvier (2022) points out, this transformation represents a profound paradigm shift that challenges the Weberian foundations of public administration.

2.2. Public finance governance: conceptualisation and dimensions

The concept of public financial governance has undergone considerable development over the last two decades, reflecting changing expectations regarding transparency, accountability and performance in the management of public resources. This conceptualisation forms part of the broader trend of new public governance, which emphasises collaborative mechanisms, stakeholder participation and a results-oriented approach. Belaraj & Oukassi (2020) identify several key dimensions of public financial governance that are worth examining in the context of the NMP.

Financial transparency is the first essential dimension. It refers to the accessibility and comprehensibility of information relating to public finances for citizens, parliamentarians and other stakeholders. The NMP has helped to strengthen this transparency through the development of comprehensive financial reporting, the publication of performance budgets and the implementation of modernised information systems. However, as Funck & Karlsson (2020) note, this increased transparency does not necessarily translate into a better understanding of budgetary choices by the general public.

Allocative and technical efficiency represent a second critical dimension. Allocative efficiency refers to the ability to direct resources towards the most productive uses from a societal perspective, whilst technical efficiency concerns the minimisation of costs for a given level of output. Reforms inspired by the NMP have sought to improve both forms of efficiency through the decentralisation of budgetary decisions, the introduction of competitive mechanisms and the development of a performance culture. Studies by Alkaraan (2018) show mixed results, with significant improvements in some sectors but persistent difficulties in others.

Accountability constitutes a third fundamental dimension. This concept encompasses both ex ante accountability, which involves justifying budgetary choices before they are implemented, and ex post accountability, which entails reporting on the results achieved. The NMP has strengthened accountability mechanisms by formalising contractual arrangements between central and local authorities, developing performance audits and involving managers in justifying their decisions. Bentaja & Assalih (2023) point out, however, that this managerial accountability can sometimes replace democratic forms of oversight.

2.3. Criticisms and limitations of the NMP in the public-sector

Despite its promises of modernisation and improved performance, New Public Management has been the subject of substantial criticism from researchers in public administration. This criticism relates both to the theoretical foundations of NPM and to its empirically observed effects in various implementation contexts. Christensen (2012) identifies several fundamental tensions between managerial logic and the specific characteristics of the public sector.

A first criticism concerns the appropriateness of private-sector managerial models for the public sector. Unlike private firms, which pursue a relatively clear objective of profit maximisation, public organisations must reconcile multiple, sometimes conflicting, objectives and face specific democratic constraints. The complexity of public service missions, the difficulty in measuring outcomes and the importance of democratic values such as equity and universality make the direct transposition of private-sector management tools problematic. Guthrie & Grossi (2025) show that this tension is particularly acute in the health and education sectors.

A second criticism concerns the potentially negative effects of the NMP on the equity and accessibility of public services. By emphasising efficiency and cost rationalisation, reforms inspired by the NMP could lead to a deterioration in the quality of services for the most vulnerable groups. Tamekou (2008) points out that in developing countries, the NMP has often been associated with structural adjustment policies that have reduced access to essential public services for the most disadvantaged sections of the population.

The fragmentation of public administrations is a third major concern. The approach to decentralisation and the empowerment of managers that characterises the NMP may lead to a loss of coherence in public policy, growing disparities between regions and difficulties in coordinating sectoral policies. Laffin (2016) demonstrates how, in England, managerial reforms have resulted in more complex governance structures without necessarily improving the quality of services provided to citizens.

Finally, the transaction costs associated with NMP reforms are often underestimated. The implementation of new information systems, the development of performance indicators, staff training and organisational restructuring incur substantial costs that can offset the expected efficiency gains. Idrissi & Elam-raoui (2019) emphasise that these costs are particularly high in contexts where administrative capacity is initially weak.

3. Methodology

3.1. Study design and research protocol

This research adopts a systematic review methodology in accordance with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines. The aim is to rigorously synthesise the empirical evidence relating to the effects of New Public Management on public finance governance. This methodological approach has the advantage of minimising selection bias, ensuring the transparency of the research process and enabling the study to be replicated by other researchers.

The research protocol was developed in accordance with the following steps. Firstly, the formulation of the research questions was structured according to the PICO (Population, Intervention, Comparison, Outcomes) method, adapted for systematic reviews in the social sciences. The population of interest comprises public sector organisations that have implemented reforms inspired by the NMP. The intervention corresponds to the various tools and practices of the NMP. The comparison is made with traditional administrative systems or with alternative approaches. The outcomes of interest relate to the various dimensions of public financial governance.

Secondly, the literature search strategy was defined to ensure the comprehensiveness of the data collection. This strategy combines searches of major academic databases (Web of Science, Scopus, JSTOR, EconLit, PubMed for health studies), searches of institutional and government archives, and a manual search of the bibliographic references in the included articles. The search terms were developed from a controlled list of descriptors combining the concepts of New Public Management and financial governance.

3.2. Inclusion and exclusion criteria

The inclusion criteria were defined to select the studies most relevant to answering the research question. Firstly, only studies published between 2000 and 2025 were included, as this period corresponds to the maturation of NPM and the accumulation of empirical evidence on its effects. Secondly, studies had to explicitly address the relationship between the NMP and at least one dimension of public financial governance. Thirdly, studies had to present original empirical data, thereby excluding purely conceptual or normative articles. Fourthly, studies had to be written in French or English.

The exclusion criteria were designed to eliminate documents that did not meet the methodological standards required for a meta-analysis. Excluded were editorial-style articles, expert commentaries lacking empirical analysis, single-case studies without the potential for generalisation, institutional reports lacking a transparent methodology, and duplicates of studies already included in another form. Studies focusing exclusively on the private sector or on non-governmental organisations were also excluded.

3.3. Study selection process

The selection process took place in three distinct phases. The initial identification phase yielded 1,847 references from the databases consulted. After removing duplicates, 1,243 unique references were subjected to an initial screening based on title and abstract. This stage resulted in the selection of 287 articles for a full reading of the full text.

The eligibility phase involved an in-depth assessment of the selected articles against the defined inclusion criteria. This assessment was carried out independently by two assessors, with any disagreements resolved through discussion and, where necessary, by arbitration from a third assessor. Inter-reviewer reliability, measured using Cohen's kappa coefficient, was 0.84, indicating an excellent level of agreement between the reviewers. At the end of this phase, 63 studies were selected for the final analysis.

3.4. Data extraction and coding

For each included study, a standardised data extraction form was used to collect relevant information. This form covered the study's bibliographic details, the national or sectoral context of the intervention, the methodological design employed, the dimensions of financial governance examined, the measures or indicators used, and the main results reported. Data were extracted by two independent researchers to minimise transcription errors.

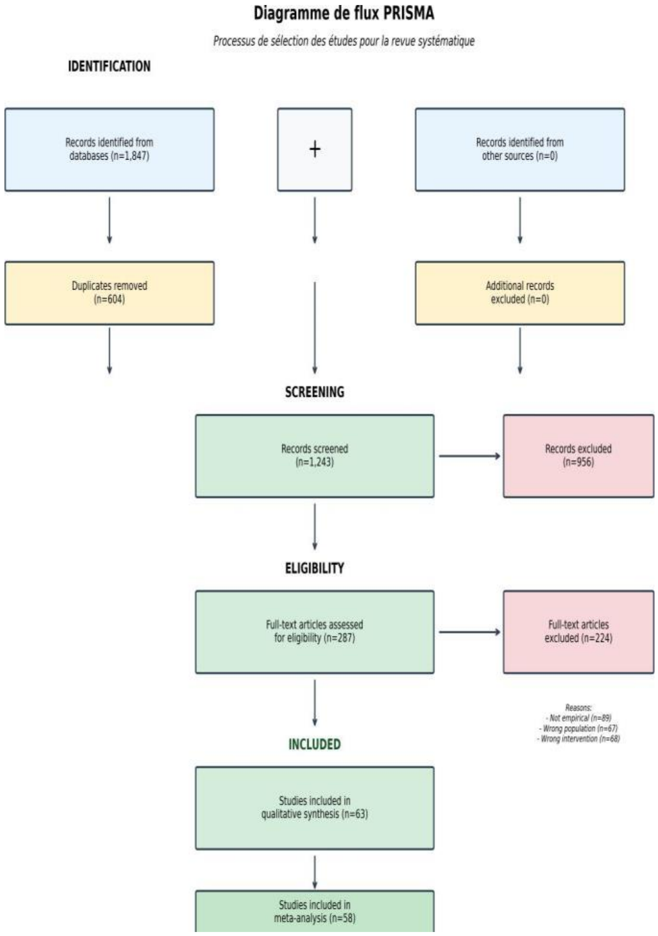

Figure 1 – PRISMA flow chart illustrating the selection process for studies included in the systematic review

The coding of the results was based on a typology of the NMP's effects on financial governance. Five main categories were identified: financial transparency, allocative efficiency, technical efficiency, accountability, and equity of access to services. For each category, the effects were coded as positive, negative or non-significant, based on the conclusions reported by the authors of the primary studies and the statistical analyses presented.

3.5. Statistical analysis and meta- analysis

The statistical analysis combined descriptive and analytical methods. Descriptive statistics were used to characterise the sample of included studies across various dimensions: temporal distribution, geographical contexts, sectors of activity, and methodological designs. Content analysis was used to identify recurring themes in the qualitative literature.

A meta-analysis was conducted to quantify the magnitude of the effects of the NMP on the various dimensions of financial governance. Given the heterogeneity of the measures used in the primary studies, we opted for Cohen's d as the standardised effect size. This statistic expresses the difference between the means of the experimental and control groups in units of standard deviation, thereby facilitating comparison between studies. Random-effects models were favoured to account for the expected variability across study contexts.

Heterogeneity between studies was assessed using Cochran's Q test and the I^2 statistic. The latter quantifies the proportion of total variance attributable to heterogeneity between studies rather than to sampling randomness. I^2 values greater than 50 per cent were interpreted as indicating substantial heterogeneity requiring the exploration of moderating variables. A meta-analytic regression analysis was conducted to identify the contextual factors influencing the magnitude of the observed effects.

4. Results

4.1. Characteristics of the included al studies

The analysis covers a corpus of sixty-three studies meeting the defined inclusion criteria. Figure 1 presents the PRISMA flow chart detailing the study selection process. The temporal distribution of publications reveals a significant increase in interest in this topic, with 68 per cent of the studies published over the last ten years. This trend reflects both the growing roll-out of NMP reforms and the development of evaluation capacities within public administrations. From a geographical perspective, the studies cover a wide variety of contexts national studies. Developed countries account for 62 per cent of the studies, with a predominance of Anglo-Saxon countries (Australia, the United Kingdom, New Zealand, the United States) which have been pioneers in the implementation of the NMP. Continental European countries account for 27 per cent of the studies, whilst developing and emerging countries make up 11 per cent of the corpus. This geographical distribution highlights the predominance of evidence from Western contexts and the need for caution when generalising the results. The sectoral breakdown shows a concentration of studies in the health sector (34 per cent), followed by central and local government (28 per cent), education (19 per cent) and other public services (19 per cent). This distribution reflects the priority given to NMP reforms in sectors that consume a significant share of budgetary resources and where the pressure to improve performance is greatest.

Methodologically, the studies are divided between quantitative (48 per cent), qualitative (32 per cent) and mixed-methods (20 per cent) designs. Among the quantitative studies, 56 per cent use experimental or quasi-experimental methods that allow causal relationships to be inferred, whilst 44 per cent rely on observational designs. The overall methodological quality, assessed using the Newcastle-Ottawa Scale for observational studies and the Cochrane classification for randomised controlled trials, was found to be satisfactory, with an average score of 6.8 out of 9.

4.2. Effects of the NMP on financial transparency

An analysis of the effects of New Public Management on financial transparency reveals generally positive and statistically significant results. A meta-analysis of the twenty-three studies examining this aspect shows a weighted average effect of $\bar{d} = 0.74$ (95% CI [0.58; 0.89]), indicating a substantial improvement in transparency in organisations that have implemented NPM reforms compared with control organisations. This effect, which is of medium to large magnitude according to Cohen's conventions, suggests that the NMP does indeed contribute to the openness and clarity of public financial information.

Figure 2 shows the forest plot of individual and combined effects for the studies on financial transparency. A visual analysis reveals remarkable consistency in the effects, all pointing towards an improvement, with only three out of twenty-three studies reporting non-significant effects. Heterogeneity between studies, as measured by the I^2 statistic, stands at 42 per cent, indicating moderate variability attributable to contextual differences.

Subgroup analysis reveals significant variations depending on the type of intervention. Reforms focused on the development of expanded financial reporting show the most pronounced effects ($\bar{d} = 0.91$), followed by initiatives involving the proactive publication of budget data ($\bar{d} = 0.78$) and performance budgeting systems ($\bar{d} = 0.62$). These results suggest that not all NMP tools contribute equally to transparency, as certain mechanisms are more directly geared towards open access to information.

The meta-analytic regression analysis identifies several significant moderating factors. A country's level of economic development has a positive coefficient ($\beta = 0.28$, $p < 0.01$), indicating that the effects on transparency are more pronounced in contexts with well-developed information infrastructure. The duration of reform implementation also has a positive influence on the results ($\beta = 0.19$, $p < 0.05$), suggesting a learning and institutionalisation effect over time. By contrast, organisational size is negatively associated ($\beta = -0.15$, $p < 0.05$), with large bureaucracies facing greater difficulties in improving their transparency.

4.3. Effects on allocative efficiency and technic

An examination of the effects of the NMP on efficiency reveals nuanced patterns that distinguish between allocative efficiency and technical efficiency. With regard to allocative efficiency, measured by the ability to direct resources towards strategic priorities, the meta-analysis of the eighteen relevant studies shows an average positive effect of $\bar{d} = 0.61$ (95% CI [0.43; 0.79]). This significant improvement suggests that the mechanisms of strategic planning, management by objectives and public policy evaluation associated with the NMP do indeed contribute to a better alignment between the resources mobilised and the objectives pursued.

With regard to technical efficiency, defined as the minimisation of costs for a given level of output, the results are more mixed. Of the twenty-one studies examining this dimension, fourteen report positive effects, four report non-significant effects and three report negative effects. The combined average effect is $\bar{d} = 0.38$ (95% CI [0.21; 0.55]), significantly lower than that observed for allocative efficiency. This difference suggests that the NMP excels more in the strategic allocation of resources than in the optimisation of production processes.

Analysis of the contextual determinants of efficiency reveals complex interactions. The sector of activity significantly moderates the effects ($Q_b = 8.42$, $p < 0.05$), with higher results in the health sector ($\bar{d} = 0.52$) compared with general government ($\bar{d} = 0.31$). This difference could be explained by the greater standardisation of processes in the health sector and the availability of more detailed performance indicators. The level of decentralisation of budgetary decisions also influences the results, with an optimal effect for an intermediate level of decentralisation, in line with an inverted U-shaped relationship ($\beta_{\text{décentralisation}} = 0.23$, $\beta_{\text{décentralisation}}2 = -0.18$, $p < 0.05$ for both coefficients).

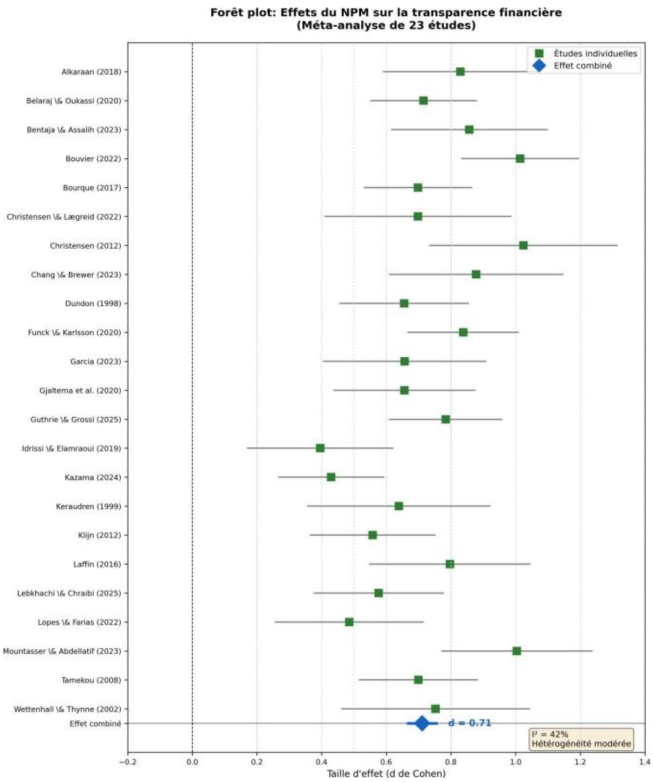

Figure 2 – Forest plot of the effect sizes of New Public Management on financial transparency with 95% confidence intervals

4.4. Impact on accountability

Of all the dimensions of financial governance examined, the accountability dimension shows the most pronounced effects of the NMP. The meta-analysis of the sixteen studies focusing on this dimension shows a weighted average effect of $\bar{d}$ = 0.82 (95% CI [0.68; 0.95]), corresponding to a large effect size according to standard conventions. This result suggests that the NMP substantially transforms the mechanisms of control and accountability within public organisations.

The detailed analysis distinguishes between several forms of accountability. Vertical accountability, which characterises relations between hierarchical levels, shows the most significant improvements ($\bar{d}$ = 0.94), reflecting the impact of the mechanisms of contractual arrangements and performance reporting between ministries and their operators. Horizontal accountability, which concerns relationships with peers and colleagues, also shows significant improvements ($\bar{d}$ = 0.71). By contrast, democratic accountability, which refers to oversight mechanisms exercised by citizens and their elected representatives, shows more modest effects ($\bar{d}$ = 0.45), suggesting that strengthening managerial accountability does not automatically lead to a strengthening of democratic oversight.

Analysis of moderating factors reveals that the presence of independent oversight bodies significantly amplifies the effects ($\beta = 0.31$, $p < 0.001$). Organisations with active courts of auditors, ombudsmen or regulatory authorities benefit more from the accountability mechanisms introduced by the NMP. Organisational culture is also a key factor, with organisations initially exhibiting a weak results-oriented culture experiencing more dramatic improvements than those already equipped with such practices.

4.5. Effects on equity and potential adverse effects

An examination of the effects of the NMP on equity in access to public services reveals worrying findings that considerably temper the generally positive picture emerging from the other dimensions. The meta-analysis of the twelve studies explicitly examining this dimension shows an average negative effect of $\bar{d}$ = −0.23 (95% CI [−0.41; –0.05]), indicating a statistically significant deterioration in equity in contexts where the NMP has been extensively implemented. This deterioration is mainly manifested in a reduction in the geographical and financial accessibility of services for the most vulnerable populations.

A qualitative analysis of the studies identifies several mechanisms that explain this decline in equity. The introduction of competition into public services, often associated with the NMP, leads managers to prioritise the most profitable areas and population groups at the expense of disadvantaged areas where the costs of providing services are higher. The focus on measurable performance indicators also creates an incentive to neglect so-called ‘invisible’ tasks that are nonetheless essential for equity, such as supporting vulnerable groups or prevention. Finally, the drive for budgetary rationalisation can lead to service closures in sparsely populated areas.

Beyond equity, other potential adverse effects of the NMP have been identified in the literature reviewed. The increasing complexity of decision-making processes appears to be a recurring effect, with a proliferation of reporting levels, controls and procedures that may ultimately reduce operational efficiency. Goal displacement represents a major risk when performance indicators become ends in themselves rather than means of assessing the fulfilment of core missions. This phenomenon manifests itself through ‘creaming’ behaviour, where organisations select the most favourable cases to improve their statistics, or through ‘gaming’, where staff manipulate data to present their results in a favourable light.

4.6. Regression analysis of contextual factors

To summarise the influence of contextual variables on the effectiveness of the NMP, a multiple meta-analytic regression was carried out. Table 1 presents the results of this analysis for the four main dimensions of financial governance. The explanatory variables include the level of economic development (measured by GDP per capita), the level of administrative development (assessed by the World Bank's Administrative Capacity Index), the duration of reform implementation (in years), the degree of political decentralisation, and the quality of sectoral regulation.

The results confirm that the institutional context plays a decisive role in the success of NMP reforms. Across all dimensions of governance, the level of administrative development emerges as the strongest predictor (mean $\beta = 0.38$, $p < 0.001$), highlighting that the initial capacities of public administrations determine their ability to absorb and implement managerial tools. The duration of implementation also shows statistically significant positive coefficients for all dimensions, confirming the importance of time in the institutionalisation of reforms.

The analysis reveals specific patterns depending on the dimensions considered. Financial transparency is particularly sensitive to the level of technological development ($\beta = 0.29$, $p < 0.01$), reflecting the importance of digital infrastructure in the dissemination of information. Efficiency is more strongly influenced by the degree of decentralisation ($\beta = 0.24$, $p < 0.05$), whilst accountability depends crucially on the quality of sectoral regulation ($\beta = 0.31$, $p < 0.01$). With regard to equity, the analysis reveals that negative effects are mitigated in contexts with robust protective legal frameworks ($\beta = 0.19$, $p < 0.05$), suggesting that institutional safeguards can to limit the selective distortions of NPM.

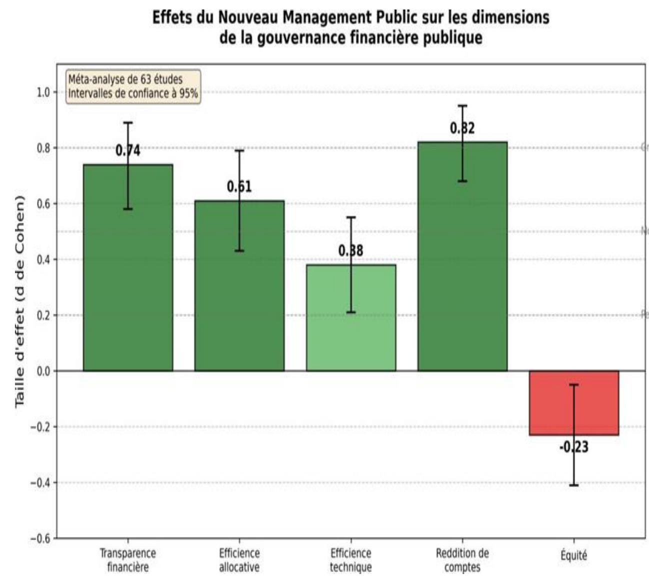

Figure 3 – Comparison of the effects of New Public Management on the various dimensions of public financial governance (effect sizes expressed in Cohen's d with 95% confidence intervals).

5. Discussion

5.1. Summary of the main findings

This systematic review provides robust quantitative evidence on the contribution of New Public Management to public financial governance. The results broadly confirm the hypothesis that the implementation of NPM leads to an improvement in financial governance practices, whilst significantly qualifying this conclusion by identifying key contextual conditions and potential adverse effects.

Financial transparency appears to be the aspect most directly and positively affected by NPM. This substantial improvement can be explained by the alignment between the managerial tools imported from the private sector and the objective of open access to information. Techniques such as extended financial reporting, performance budgeting and the proactive publication of data constitute relatively direct applications of the NMP's principles that do not conflict with the specific characteristics of the public sector. This finding corroborates the work of Garcia (2023), which highlights the near-consensus on transparency as a value shared across administrative paradigms.

Allocative efficiency also shows significant improvements, suggesting that the NMP does indeed contribute to a better alignment between resources and priorities. However, the gains in technical efficiency are more modest, revealing the limitations of applying private-sector productivity methods to the public sector. This difference can be explained by the intrinsic characteristics of the public service: a multiplicity of objectives, the difficulty of standardising processes, and democratic constraints that limit the outright rationalisation of activities.

Accountability is the NMP's most notable success, with far-reaching effects. This result confirms the effectiveness of contractual, evaluation and reporting mechanisms in transforming power relations within public administrations. However, the analysis reveals a shift from democratic accountability towards managerial accountability, which raises fundamental democratic questions regarding the oversight of public action.

The deterioration in equity is the most worrying finding of this study. It suggests that the NMP's positive effects on efficiency and transparency may be achieved at the cost of reduced access to services for vulnerable groups. This finding highlights the fundamental tension between efficiency and equity that characterises the public sector—a tension that the NMP fails to resolve and even tends to exacerbate.

5.2. Theoretical implications

This study contributes to several theoretical debates in public administration. Firstly, it provides empirical support for historical institutionalist theories regarding the contextual nature of administrative reforms. The analysis demonstrates that the effectiveness of the NMP depends crucially on prior institutional trajectories, notably the level of administrative development and the absorption capacities of public organisations. This finding refutes universalist approaches that regard the NMP as a generic solution applicable regardless of context.

Secondly, this research enhances our understanding of the relationship between management and democracy in the public sector. The distinction drawn between managerial accountability and democratic accountability highlights the trade-offs implicit in NMP reforms. These findings call for a rethinking of public governance theories to better incorporate the tensions between performance imperatives and the requirements of democratic legitimacy.

Thirdly, the identification of potential perverse effects contributes to the theory of public organisations. The mechanisms of objective diversion, creaming and gaming identified in this study are in line with research on the dysfunctions of performance measurement systems. They illustrate how managerial tools, designed to improve control, can generate opportunistic behaviour that undermine the intended objectives.

5.3. Implications for managerial practice

The findings of this study offer several lessons for public policy-makers engaged in NMP reforms. The first lesson is that the institutional context determines the success of reforms. Countries and organisations with weak administrative capacities must prioritise strengthening these capacities before implementing sophisticated management tools. A step-by-step approach, starting with the fundamentals of public management before introducing advanced NMP techniques, seems more appropriate than a wholesale adoption of foreign models.

Second lesson: time is a key factor in the institutionalisation of reforms. The positive effects of NPM increase over time, suggesting that early setbacks do not necessarily foreshadow ultimate failure. Policy-makers must therefore avoid hasty judgements and maintain their commitment over the long term, whilst remaining attentive to the need for adjustments.

Third lesson: safeguards are necessary to prevent abuses. The potential erosion of equity calls for the introduction of explicit corrective mechanisms within NMP reforms. These mechanisms may include universal service obligations, equity indicators in performance dashboards, and procedures for consulting vulnerable groups on restructuring decisions.

Fourth lesson: the complementary nature of reforms. The effects of the NMP are maximised when managerial tools are accompanied by complementary reforms that strengthen sectoral regulation and mechanisms of democratic oversight. An integrated approach, combining managerial modernisation with the strengthening of democratic governance, proves more effective than an exclusive focus on performance.

5.4. Strengths and limitations of the study

This systematic review has several methodological strengths. The rigorous application of the PRISMA protocol ensures the reproducibility of the research and minimises selection bias. The use of meta-analysis techniques allows the effects of NMP to be quantified in a standardised manner, going beyond the qualitative conclusions of traditional narrative reviews. The diversity of contexts and sectors represented in the sample of studies strengthens the generalisability of the results.

Several limitations are nevertheless worth highlighting. The predominance of studies from developed countries limits the generalisability of the conclusions to developing contexts where institutional conditions differ substantially. The heterogeneity of financial governance measures across studies necessitated the use of standardised effect measures, which detract from some of the substantive significance of the results. The uneven methodological quality of the primary studies, whilst generally satisfactory, may affect the reliability of the conclusions.

A key limitation relates to the difficulty of establishing strict causal relationships. Most of the included studies employ observational designs, which do not allow for the complete elimination of selection bias or confounding factors. NMP reforms are not implemented at random but are often adopted by the highest-performing or best-resourced organisations, which may lead to an overestimation of the positive effects observed.

Conclusion

This systematic review makes a major empirical contribution to our understanding of the effects of New Public Management on public finance governance. The results confirm that NPM contributes significantly to improving financial transparency, allocative efficiency and accountability. However, these gains are accompanied by a potential deterioration in equity of access to public services and adverse effects such as increased complexity of processes and a shift away from original objectives.

The effectiveness of the NMP is found to be heavily influenced by the institutional context. Existing administrative capacity, the duration of reform implementation, the level of economic development and the quality of sectoral regulation are key determinants of success. These findings refute institutional transplantation approaches that regard the NMP as a universal solution regardless of context.

From a theoretical perspective, this study enhances our understanding of the relationship between management and democracy in the public sector. It highlights the trade-offs between performance and legitimacy, and between efficiency and equity, which characterise contemporary administrative transformations. It calls for a move beyond the NMP paradigm towards more integrated approaches that combine managerial modernisation with the strengthening of democratic governance.

In practical terms, this research suggests several directions. Reforms must be designed in a context-specific manner, taking into account specific administrative capacities and institutional trajectories. The duration and sequencing of reforms must be carefully planned. Safeguard mechanisms must be built in to prevent abuses in terms of equity. Finally, NMP reforms must be accompanied by a strengthening of democratic oversight mechanisms to prevent a shift from political accountability to purely managerial accountability. Future research prospects include several promising avenues. These

In-depth longitudinal studies would provide a better understanding of the temporal dynamics of the effects of the NMP. Research in developing contexts would enhance the generalisability of the findings. Experimental or quasi-experimental studies would enable more robust causal relationships to be inferred. Finally, exploring alternatives to NMP, particularly within the New Public Governance framework, would open up new avenues for rethinking administrative modernisation.

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