



Management control and effective implementation of the program budget in Cameroonian context

Contrôle de gestion et mise en œuvre efficace du budget programme en contexte camerounais

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Abstract

Management control in public administrations born from the switch to program budgeting and the need to effectively maneuver these organizations as well as propose corrective measures to remedy the dysfunctions of public management in order to improve its performance. The objective of this study is to understand why management control does not contribute effectively to the implementation of the program budget. To achieve this, we first carried out an exploratory study of thirty (30) players in the budget chain. This exploratory study then enabled us to carry out a survey of 114 actors in the performance chain in the central services of the 38 ministerial departments with 144 programs. The main results show that the switch to program budgeting does not yet give a preponderant place to management control in its effective implementation and partial mastery of management control tools does not contribute to the effective implementation of the budget. program.

Keywords: Management control; Efficiency; Program budget; Public administrations; New public management

Résumé

Le contrôle de gestion dans les administrations publiques naît du budget programme, et du besoin de manœuvrer efficacement ces organisations, ainsi que de proposer des mesures correctives pour remédier aux dysfonctionnements de la gestion publique, afin d'améliorer sa performance. L'objectif de cette étude est de comprendre pourquoi le contrôle de gestion ne contribue pas de manière efficace à la mise en œuvre du budget programme. Pour y parvenir, nous avons tout d'abord effectué une étude exploratoire auprès de trente (30) acteurs de la chaîne budgétaire. Cette étude exploratoire nous a permis ensuite d'effectuer une enquête auprès de 114 acteurs de la chaîne de la performance dans les services centraux des 38 départements ministériels avec 144 programmes. Les principaux résultats montrent que le budget programme ne donne pas encore une place prépondérante au contrôle de gestion dans sa mise en œuvre efficace ; La non maîtrise des outils du contrôle de gestion ne contribue pas à la mise en œuvre efficace du budget programme.

Mots clés : Contrôle de gestion ; Efficacité ; Budget programme ; Administrations publiques ; Nouveau management public

Introduction

The governance of public administrations throughout the world is undergoing a series of budgetary reforms aimed at modernizing the State. Indeed, according to (Karp, 2005), the public sector, which suffers from weak governance and insufficient productivity, must change to cope with the reality of change in order to achieve its objectives. In this sense, the Weberian bureaucracy formalized as an efficient and ideal model of public management is being called into question to adapt to the changing environment (Bartoli & Blatrix, 2015) of public organizations, following the emergence of a new current of thought New Public Management (NPM) or new public governance (Osborne, 2006). In this perspective, this concept took concrete form in Cameroon with Law no. 2007/006 of December 26, 2007 on the State's financial regime, and with the preparation, voting and execution of the budget in program mode since January 1, 2013. As a result, Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities has consolidated the efforts undertaken by the Government since 2007 for performance-based steering of public policies. According to (Amar & Berthier, 2007), this new public management approach aims to ensure greater visibility, transparency, efficiency, effectiveness and accountability in the management of public organizations. In this sense, (Streeck & Thelen, 2005) emphasize that these budget reforms affecting public administrations are in line with various developments in international and regional standards.

In effect, the program manager uses the leeway provided by a global budget (framed by the fungibility of resources and management freedoms) to steer the management of the policy entrusted to him/her, in line with the objectives set. This principle of accountability defines the results-based logic of the new public management. It is up to the manager to know how to steer, lead, delegate and direct services to ensure that objectives are met, as part of the continuous progress approach advocated by the New Public Management (NPM). Based on the work of (Bouckaert & Halligan, 2008) on new public management, program budgeting is characterized by a focus on results, considered in terms of efficiency, effectiveness and quality of public service. According to (Simonet, 2011), This theory of new public management in emerging economies is strongly recommended by Technical and Financial Partners (TFPs) as a means of emphasizing performance. From this perspective, the studies of (Mueller, 1997) emphasize that program budgeting has its roots in the challenges to the efficiency of public action raised by the Public Choice School. Indeed, in public management, there are phenomena that encourage the waste of resources, given the absence of instruments capable of steering performance. To remedy this, the program budget introduces management control. Considering that “the

management controller's main mission is to support the program manager in achieving the objectives assigned to him or her under the execution of the finance law" (MINFI, 2015), his or her action is mainly focused on the objectives set out in the *Projet de Performance des Administrations (PPA)*, those for which the program manager will have to report to the national representation through the *Rapport Annuel de Performance (RAP)*. The aim of management control is to assist operational management by improving the responsiveness of decision-making in order to achieve the objectives set. It is an integral part of strategic management, enabling us to forecast, monitor and analyze the achievements and performance of each program. It is an internal process for the benefit of decision-makers, oriented towards continuous progress, and is applied both upstream and downstream of action. However, according to (Folscher, 2007), program budgeting is also based on the principal-agent relationship. Indeed, according to (Jensen and Meckling, 1976), in the public sector, an agency relationship arises when the program manager (principal) delegates authority to the management controller (agent) to manage performance on behalf of the program. Furthermore, in the public sector, the work of (Folscher, 2007) highlights various relational problems, notably informational asymmetry between the principal and the agent. In this sense, the findings of (Charreaux et al., 1987) maintain that the agent is better informed than the principal, both on external elements and on actions taken.

This being the case, circular no. 003/PM of July 6, 2015 on management control as part of the preparation and execution of the State budget defines management control and sets out the terms of its application in the Cameroonian administration. These budgetary reforms involve performance management, with the adoption of program budgets to encourage budgeting by objectives, rather than by means (Bourgault, 2004), reflecting the trend towards New Public Management. From this perspective, the management of public affairs is undergoing a so-called paradigm shift (Charih & Landry, 1997). According to (Bartoli & Hervé, 2011), this paradigm establishes a new way of operating in the public sector, based on private-sector principles and management methods. These same authors conclude that this paradigm interacts with many currents of thought, notably public choice theory, organization theory and contingency theory. In this vein, (Hood, 1991) and (Nigro & Kellough, 2008) assert that management control also draws its theoretical foundation from contingency theory. Moreover, (Mahir, 2024) believes that, at a time when public administrations are faced with ever-increasing performance requirements, the role of management control goes beyond simple results indicators to also take into account the socio-economic dimension. Moreover, according to (Box, et al., 2001), public

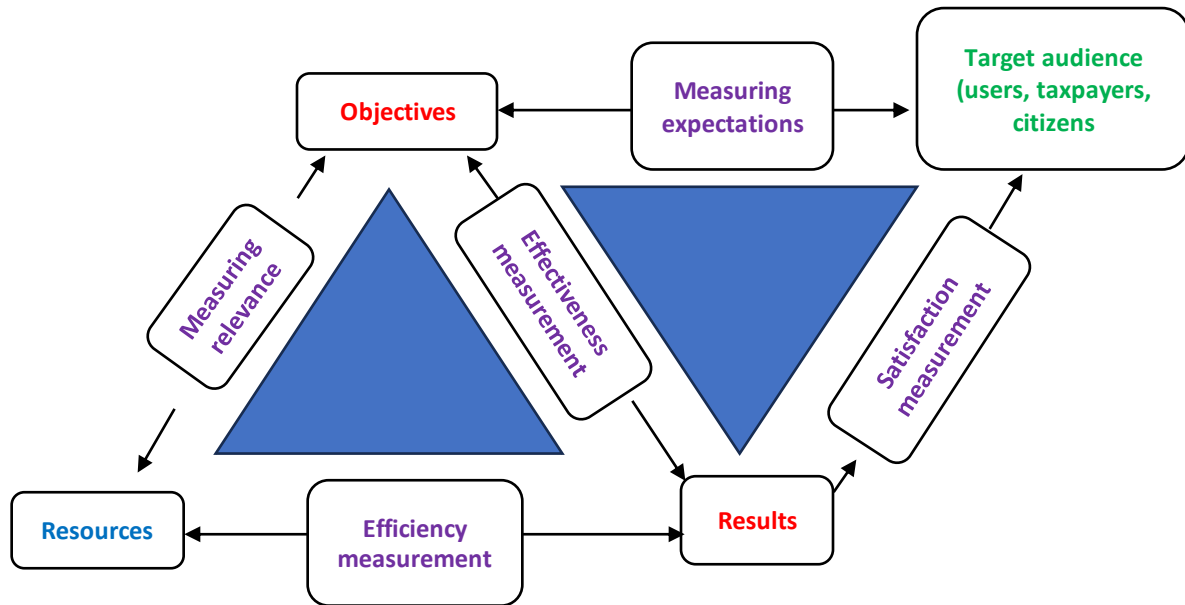
choice theory is “market-based”. Indeed, these same authors mention that this model advocates the separation of public policy formulation and implementation, viewing public administration as a private-sector enterprise in which citizens are like customers. Furthermore, (Larbi, 1999) argues that this theory promotes efficiency in the delivery of public services, with the aim of achieving organizational performance.

Against this backdrop, various measures were taken in 2013 to improve the efficiency of public expenditure management in Cameroon. However, at the end of the first decade, implementation of the program budget is not yet fully operational. Indeed, there are still a number of stumbling blocks to the use of management control tools in the performance chain of public administrations. In this vein, (Diamond, 2003) asserts that the implementation of this notion is still an unfinished process, with different modalities in different countries. It is clear that management control is struggling to take shape in its role as guarantor of the smooth running of the program budget. It makes sense to ask the following research question: Why is management control not contributing effectively to program budget implementation? The aim of this study is to understand why management control does not contribute effectively to program budget implementation. This study is based on an interpretative-constructivist approach, using an exploratory model based on semi-structured interviews analyzed according to thematic content. In this research work, we look at management control as an aid to performance management (1), then at the objective-based program budget (2), and finally at the methodology and discussion of the results (3).

1. Management control: a performance management tool

The aim of management control is to provide aids to operational management and to improve the dynamism of decision-making, in order to achieve pre-determined objectives. The studies of Max Weber, Henry Fayol and Frédéric Taylor advocate the use of control as an essential element of management. In this sense, (Bogered & Rundquist, 2016) note that there are several definitions, either synonymous or different depending on the scope on management control. But the earliest is Anthony's 1965 definition of controlling as a process by which managers obtain assurance that resources are obtained and used effectively and efficiently to achieve the organization's defined objectives. It is exercised before, during and after action, with the aim of seeking the optimum, as illustrated in the figure below.

Figure 1: Management control triangle



Source : MINFI management control user guide

Furthermore, given that management control is a private-sector concept focused on profit and profitability, this “management control triangle” model allows us to take into account the particularities of the public sector. It thus opens up the prospect of making management control usable in the sphere of public management, so that administrations are also steered according to the results expected from programs. The logic of results implies that, in return for commitments to objectives, managers are given a certain amount of freedom as to how to achieve them. Programming does not lay down the details of the activities to be carried out or the credits to be used; rather, it is indicative in nature. It is up to the various departments to make the best possible use of the leeway afforded by the globalization of appropriations, to decide on the most appropriate course of action to achieve their strategic objectives.

In this vein, (De Chatillon, 2012) emphasizes that management control is an approach that accompanies budgetary reform with the aim of maximizing its economic and financial profitability, as well as the effectiveness of spending. From this perspective, (Urio, 1998) refers to the three E's principle of Economy, Effectiveness and Efficiency, complemented by Effectiveness and Relevance. Indeed, it should be noted that these notions link three concepts: objectives, resources and results. However, the work of (Makaoui & Hassine 2018) points out that management control cannot be effectively implemented without the identification of a

performance assessment tool. For this reason, management control begins with the definition of objectives. Indeed, it is by referring to these objectives that the management controller will be able to measure achievements and give an opinion on the performance of the public organization, by comparing achievements with the objectives set, highlighting discrepancies, analyzing them and taking corrective action. In the view of (Khurana, 2007), management control, whether public or private, has an important role to play in the economic, social and political well-being of a public organization.

In this vein, the need and necessity of management control in the governance of public administrations is to question practices and tools, in a context of autonomy, results-based management and auditing. Furthermore, the field of management control incorporates various tools, methods and approaches designed to provide answers to the problems of public administration. These include, on the one hand, forecasting tools (such as the strategic plan, the operational plan and the budget) designed to guide the choice of the administration's strategic axes and general objectives. On the other hand, tools for monitoring implementation (general accounting, cost accounting, budgetary control, reporting, dashboards) to measure and analyze performance a posteriori. These allow you to compare results with objectives, interpret deviations and take corrective action. On the basis of the above, we put forward this initial research proposal as follows:

P1. The lack of mastery of management control tools does not contribute to the effective implementation of the program budget.

2. Program Budgeting: Objective-based budget management

Since 2013, Cameroon has taken the initiative of adopting program-based budgeting in its public finance management mode. In fact, this budget reform is being adopted independently of reforms aimed either at rationalizing the “classic” circuit of public spending, or at coordinating TFP interventions with national sectoral policies. In principle, the results-based budget programming approach is as follows: determine, on the basis of sectoral policies, the precise objectives to be achieved over a given timeframe in response to needs; determine the most effective ways and means of achieving these objectives; draw up a program on a multi-year basis of activities, with a description of responsibilities and a combination of human, material and financial resources; budgeting by assessing the cost of each program and allocating resources for the execution of annual instalments; involving all basic services in the process of allocating public resources; ensuring greater transparency in resource allocation; defining

program implementation indicators and results indicators to measure performance. According to (Halligan, 1995; Kettl, 1997), the main objectives of program-based budgeting are to improve the effectiveness and efficiency of the public sector, increase the responsiveness of public administrations to their citizens, and reduce public expenditure by seeking to harmonize change processes to achieve performance (Abord de Chatillon & Desmarais, 2012).

In addition, the benefits expected from the introduction of the Program Budget can be summed up in two crucial points: on the one hand, the introduction of a change of behavior in the preparation of credit requests. In this sense, all credit requests must contribute to the pursuit of a given objective within the framework of a program. Its formulation over a three-year period provides a clearer picture of the objectives pursued and the resources deployed to achieve them. On the other hand, a better rationalization of resource allocation through a medium-term vision of budget policy, in the formulation of strategic budget choices and in the identification of inflexions to be made in budget expenditure policy. Thus, the implementation of this important budgetary reform should be carried out in a participatory, pragmatic and progressive manner. Indeed, according to (Bartoli 2015), it presents an optimal response to the “waste” and “low quality of public services” dysfunctions inherent in public management. In addition, the (Molokwane, studies 2019) mention that, as part of the new public management, this budgetary reform is linked to the notion of reengineering the public sector. This new dynamic in public administration management involves the introduction of new control mechanisms, notably management control.

The work of (Diefenbach, 2009) and (Pesqueux, 2020) emphasizes that this budgetary reform leads to public policies aimed at better resource allocation, increased efficiency and improved public management and quality of public service. In addition, the transition from a Budget of Means to a Program Budget should be presented, highlighting the characteristics of each system as illustrated in the table below.

Table 1: Comparative approach between resource and program budgets

Conventional budget system	New public management approach
Resource budget	Program budget
Annual perspective	Multi-year perspective
Separate operating and capital budgets	Unification of budget formulation process
Little leeway in resource allocation	Flexibility in medium-term resource allocation
Means-based management	Results-based management

Assessment of public action after expenditure (ex-post)	Existence of performance indicators defined prior to public intervention (ex-ante)
Weak link between government strategy and budget allocations	Existence of a link between national priorities and sectoral objectives

Source: Author, based on documentary reviews

This approach sets objectives to be achieved in order to satisfy citizens' needs. In this sense, (Buschor, 2013) asserts that serving citizens is at the heart of the state's mission. Moreover, this approach not only identifies and evaluates all alternatives (strategies, means used and possible solutions), but also selects and organizes the means to achieve the set objectives. In addition, the work of (Chemla-Lafay et al., 2006) mentions that the aim of reforms is to anchor citizens' needs at the heart of public administrations, and to emphasize transparency in public operations and spending (Emery & Giauque, 2008). (Bezes, 2005) argues that New Public Management (NPM) is an important intellectual influence on current state budget reform policies. Moreover, this performance is monitored using indicators that enable outputs and results to be situated and interpreted. The choice of indicators (quantifiable, reliable and verifiable) must be relevant and consistent with the predefined objective. However, it must be emphasized that the implementation of the program budget was formal at the outset. Indeed, program budgeting is gradually improving, but what is currently being done is far from being able to transform the management of Cameroon's public finances. In this vein, the amounts of programmed expenditure do not always correspond to the amounts voted.

To this end, the program is in fact a description of activities broken down into tasks within an action including a large number of objectives and indicators. However, indicators are rarely measured and interpreted. An analysis of three years' experience shows improvements in the budgeting process, but also reveals that the technique for drawing up program budgets is far from mastered: the precise objectives to be achieved are poorly defined, and the costing of programs is carried out without correlation with the resources available to or mobilized by the State; the generalization of the approach was carried out without taking into account the real capacities of the spending ministries on the one hand, and of the Ministry of Economy and Finance on the other, to ensure proper supervision of the actors at grassroots level; the designated trainers received neither adequate training nor a didactic manual enabling them to familiarize themselves with the approach. Under these conditions, the process has only been partially applied, insofar as arbitration and monitoring of execution are still based on the budget by type of expenditure, the program budgets of the ministries are not included in line with the

successive arbitrations, and the execution reports do not refer to the previously defined objectives. The following proposal is therefore made:

P2. The program budget does not yet give a prominent place to management control in its effective implementation.

In order to subject the above propositions to empirical verification, the following section presents the methodological aspects of the research.

3. Research methodology

This section describes the sampling, data collection and analysis methods. In order to empirically verify the proposals made, this study uses a mixed-method approach, which seems appropriate for this research.

3.1. Sampling and data collection

Given that the aim of this study is to explain and construct reality, this research aims to produce knowledge through an exploratory process, supplemented by descriptive statistics. Firstly, we carried out an exploratory study through thirty (30) semi-structured interviews with actors involved in the budgetary chain: twenty management controllers and ten (10) management control coordinators. The semi-structured interviews took place in April 2024 and lasted an average of one hour in the city of Yaoundé. An interview guide was used to structure the interviews around the following two (02) themes: existence and level of mastery of management control tools in the preparation of program budget documents, and management control practices related to the program budget.

At the end of this exploratory study, a survey questionnaire was designed and randomly administered to performance players in the central services of 38 ministerial departments with one hundred and forty-four (144) programs. The choice of these public administrations was justified by the fact that they are pioneers in the implementation of program budgeting in Cameroon. The questionnaire was administered to 182 people, but 114 questionnaires were returned fully completed. The questionnaire had two main sections. The first section gathered information on the program and the respondents' profiles (age, gender, level of education and years of experience). The second section sought respondents' perceptions of the role of management control in implementing the program budget. By exploiting our relational capital, we were able to gain access to the management controllers of the various programs in the sample. The table below summarizes the breakdown of the data collection sample.

Table 3: Breakdown of interviewees by function

Type of data	Services	Functions	Total workforce
Primary data	Central	Management control coordinators	38
		Management controllers	76
Total			114

Source: Authors, based on survey data.

According to Angers (1992), both sources of data help to ensure scientific rigor by using multiple sources of data collection to increase confidence in the production of results.

3.2. Data collection and analysis techniques

This research proposes two lines of investigation: questionnaires and interviews. These seem to be the most appropriate sources for meeting the requirements of the preceding problem. In this sense, Wacheux (1996) points out that interviews and surveys are two essential sources when seeking to understand a phenomenon or when interested in the behavior of actors in an organization. It should be noted that this study opts for the mixed method.

To process the data from these semi-structured interview guides, we carried out a thematic content analysis in the sense of (Paillé & Mucchielli, 2021), which enables us to understand why management control is not contributing effectively to program budget implementation. Drawing on (Miles & Huberman, 2003), we “abstracted” the strong ideas (recurring themes) of the interviewees. In this way, we were able to identify the words that recurred in the interviewees' speeches and that provided information on the themes. We also looked for the meanings of words and ideas by extracting them from the verbatim. Descriptive statistics were then analyzed to make the results robust.

3.3. Presentation and discussion of research findings

At the end of our investigations, the results of the exploratory study on management control in the effective implementation of the program budget in the Cameroonian context are grouped into the following points:

Theme 1: Existence and level of mastery of management control tools in the preparation of program budget documents

The table below summarizes the tools used by management control in implementing the program budget.

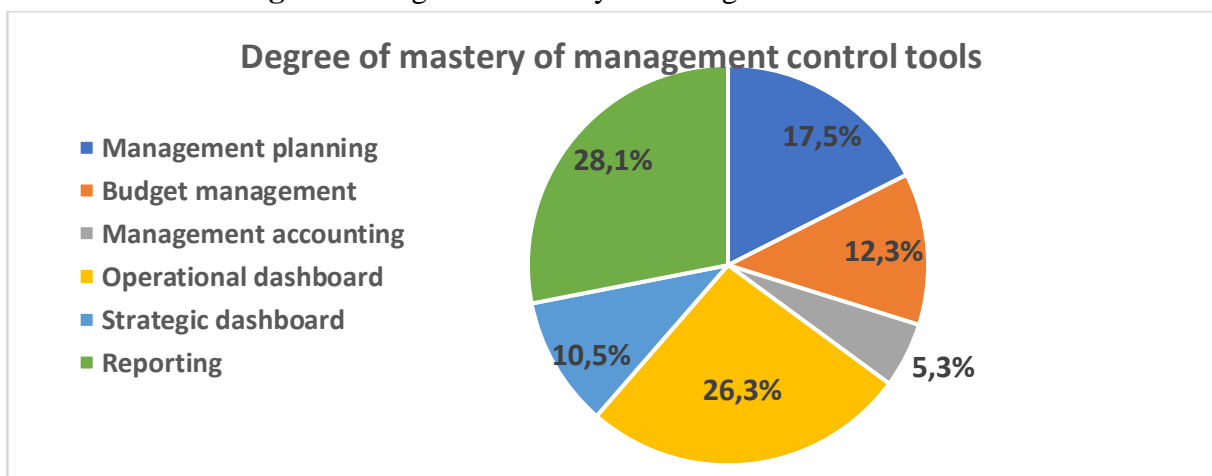
Table 3: Level of integration of management control tools in the program budget

Management control tools	Absent	Poor	Average	Good	Number of people using various tools
Management planning	2	8	7	3	20
Budget management	2	5	4	3	14
Management accounting	4	1	1	0	6
Operational dashboard	4	12	9	5	30
Strategic dashboard	2	3	6	1	12
Reporting	0	16	10	6	32
Total	14	45	37	18	114

Source: Author, based on data collection

The results of this theme, as illustrated in the figure below, reveal that management control tools are not widely available, not widely considered and not fully mastered in program budgeting when budget documents are drawn up. However, the work of (Bessire, 2000) considers management control tools as tools for stimulating collective learning. He points out that the relevance of these tools lies in the appropriation of strategic program objectives. In this sense, (Berland & De Rongé, 2010) attribute them to the enhancement of organizational learning. These authors explain that management controllers refer to these tools to adjust their actions in line with the defined strategic objectives, and take corrective action accordingly, as shown in the figure below.

Figure 1: Degree of mastery of management control tools



Source: Author, according to investigations

Indeed, of the six (06) different management control tools surveyed, reporting is the most widely used with 32 occurrences (28%), followed by the operational dashboard with 30 occurrences (26.3%), then forecast management with 20 occurrences (17.5%), and finally management accounting with 6 occurrences (5.2%). For this last tool, the work of (De chatillon, 2012) notes that management accounting supports decision-making and performance management in public organizations. These authors argue that this tool needs to be “mastered” to achieve the program's objectives.

On the other hand, the tool least mastered remains management accounting.

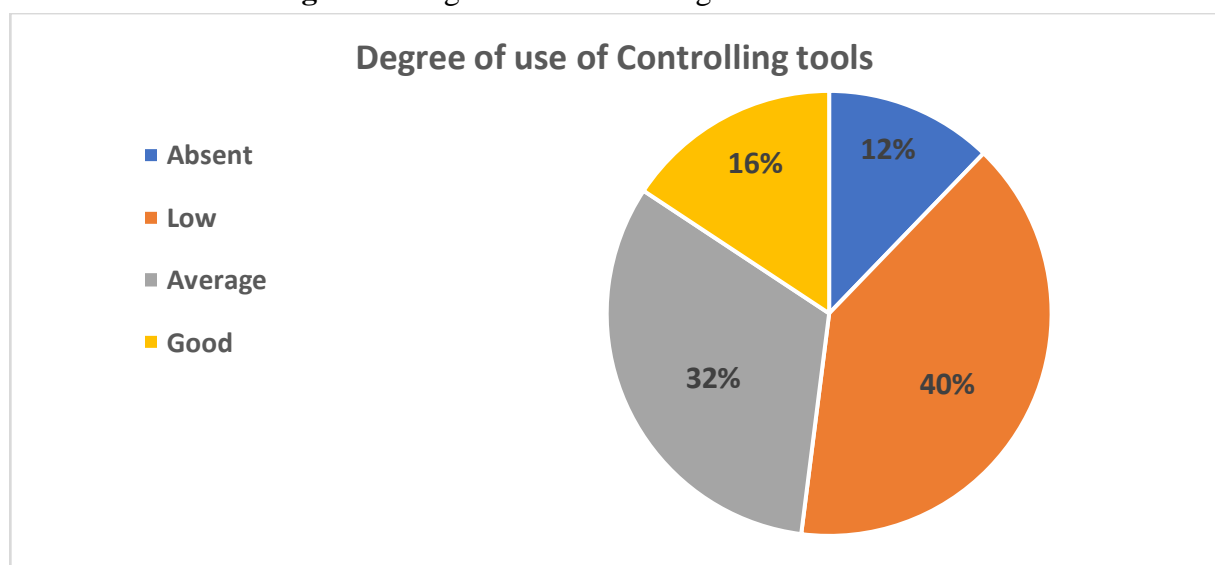
As one respondent put it: “Expectations of this tool are enormous, given the quality of the information available and the lack of ownership by the various players”.

In this vein, the author (Hofstede, 1981) mentions that it is not enough for the program to have a management control system, but it can hardly do without these tools.

As one management control coordinator put it: “The dashboard needs to be adjusted on the basis of user requirements. As for reporting, it is the most widely used tool in the various ministries. What's more, management accounting is only just being developed at program level. He goes on to say that, “the crying lack is not the competence of the management controller, but the implementation of the tools and the links with existing practices”.

According to the interviewees, these tools are used to varying degrees by the programs, as shown in the figure below.

Figure 2: Degree of use of management control tools



Source: Author, according to auditions.

Analysis of this figure shows that the level of mastery of the various tools used by management control remains relatively inadequate overall. Indeed, 40% of tools are poorly mastered, 32% are moderately mastered and only 16% are well mastered by their users within the programs. It should be noted that, according to (Marty, 2011), the adoption of these tools encourages performance. This partial appropriation of the various tools inherent in management control is one of the reasons why the program budget is not effectively implemented, given the correlation between these tools and the performance management of public administrations. This result corroborates the work of (Berland & De Ronger 2010), who conclude that in the public sector, this mastery of tools is not evident, as translating political objectives into SMART (Specific, Measurable, Attainable, Realistic, Time-bound) objectives is almost impossible.

As one management controller put it: “Our public administrations are subject to special management rules, where control of the political dimension reigns to the detriment of the economic dimension (costs, profit, etc.). This procedure always demonstrates management by means and reduces the management controller's room for maneuver with the use of these tools when drawing up budget documents”.

It should be noted that these results are in contradiction with the role of the management controller, who should ensure that the objectives defined in the program are clarified, and that budget documents are drawn up on the basis of appropriate tools. In this sense, (Demeestère, 2005) argues that, to succeed with program budgeting, management controllers must make use of management control tools, which are useful for implementing a performance management approach.

Theme 2: Appropriation of management control practices in program budgeting.

Table 4: Level of integration of management control in the program budget by actors in the performance chain

Actors	Levels				Total
	Insufficient	Average	Satisfactory	Very satisfactory	
Controllers	42	22	10	2	76
Management control coordinators	19	13	6	0	38

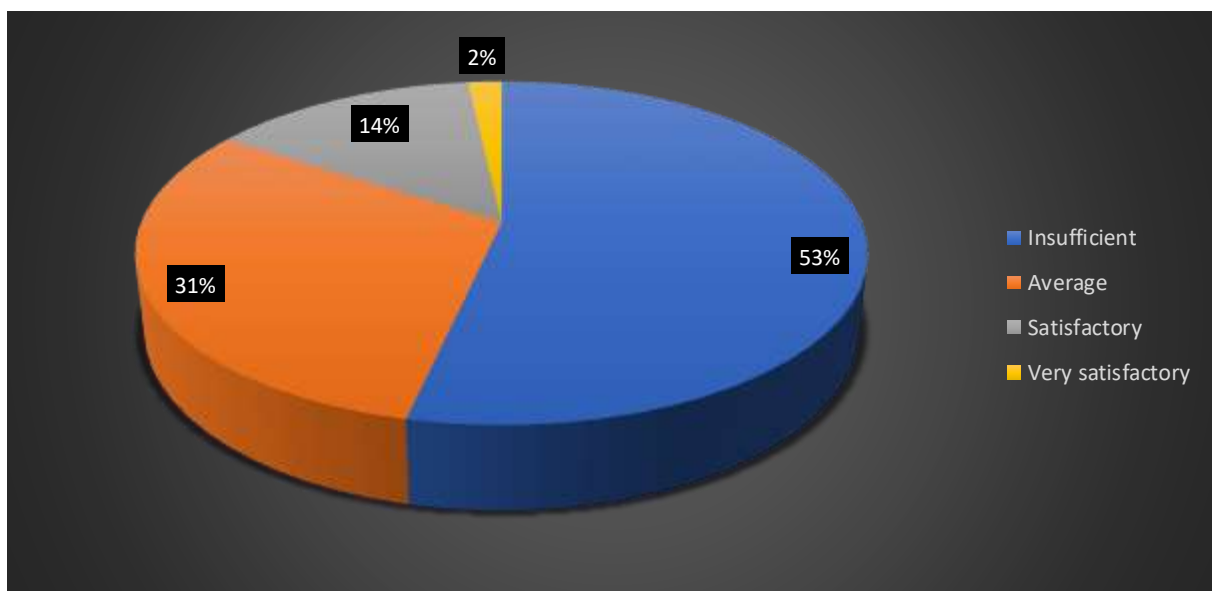
Source: Author, according to our investigations

Analysis of the figure below, based on stakeholders' perceptions of the extent to which management control has been taken into account, reveals that the majority of stakeholders consider this level to be insufficient (53%), moderately so (31%), satisfactory (14%) and, finally, very satisfactory (2%). According to (Demeestère, 1989), these results are not intended to emphasize performance, while at the same time implementing effective management control to ensure program monitoring and evaluation. In this vein, (Bartoli & Hervé, 2011) demonstrate that control plays a key role in the management of public organizations.

As one controller put it: “Controllers have difficulty translating program objectives into practical terms and measuring results. The discretionary nature of the activities that some project managers include in their Annual Work Plan makes it difficult to judge their efficiency, and the fact that they are obliged to comply with the specific rules of program-based budgeting. To this we must add the problem of the organizational culture of public managers, who often find it difficult to accept control, and are even resistant to this mechanism”.

Similarly, a management controller noted that “I'm not involved in any budgeting activities in our program, I'm just notified of the approved envelope, yet I have the necessary tools to assess the relevance of costs”. The figure below illustrates this.

Figure 3: Weighting of management control in the program budget



Source : Author, according to interviewees

The introduction of management control in public administrations has been driven by the need to inculcate a performance culture in the public sector. It translates the objectives to be achieved,

the means and the results, with a view to establishing the principles of “Economy, Efficiency and Effectiveness” (Urio, 1998; El Gadi, 2006).

However, as one management control coordinator put it: “There is a certain lack of coherence in the understanding of management control, as there has been a time lag in the incorporation of management control practices between programs, which makes it difficult to harmonize and synchronize the actions of all management controllers”. Yet (Makaoui & Hassine, 2018) argue that the vocation of management control is to help the program improve its performance.

However, as one management controller put it: “In our program, it's difficult to make the link between resources mobilized and results achieved, because activities are sometimes described as discretionary. Taking management control into consideration remains a slogan in many programs or even public administrations”.

A management controller added: “Management control, which should be geared towards translating the strategic vision into SMART objectives, is given little or no consideration. The role of management control is still poorly understood by all staff, even by some program managers. In fact, on one occasion in a program, a management controller was violently attacked by an action manager while carrying out his monitoring-evaluation mission. He called him everything, and they almost came to blows had it not been for the respectful attitude of the management controller, who remained professional.

Thus, based on the results presented above, the research proposals put forward are verified: the program budget does not yet give management control a predominant role in its effective implementation. The lack of mastery of management control tools does not contribute to the effective implementation of the program budget. Our results find their answer in public choice theory. (Buchanan & Tullock, 1962) argue that public administrations are primarily concerned with themselves, through their personnel and strategy, before taking into account other aspects such as management control. In this vein, work (Rogers, 1995; Abrahamson, 1996) through the perspectives of innovation choice and innovation diffusion theory, which consider that, apart from contingency factors, the forced adoption of a management system could justify the results obtained. Indeed, for these authors, organizations do not adopt an innovation because they believe it will enable them to improve their organizational efficiency and performance. In this sense, studies by (Diop, 2016) show that other motives guided by reasons of fashion and mimicry lead organizations to adopt an innovation due to pressures and decisions coming from outside, described as forced adoption (Abrahamson, 1991).

Conclusion

At a time when public management in Cameroon is undergoing modernization, management control and program budgeting are at the heart of the debate. In this perspective, authors (Abrahamson, 1991; Rogers, 1995; Williams et al., 2009) maintain that the efficient choice of implementing management control is the result of a decision made by public decision-makers. The problem of this research is to ask: why does management control not contribute effectively to the implementation of the program budget?

To achieve this, we first carried out an exploratory study of thirty (30) players in the budget chain. This exploratory study then enabled us to carry out a survey of 84 actors in the performance chain in the central services of the 38 ministerial departments of the State of Cameroon.

The main results show that: the program budget does not yet give a predominant place to management control in its effective implementation; the lack of mastery of management control tools does not contribute to the effective implementation of the program budget.

The scientific implication of our work lies in the in-depth study of the management control function in the context of the switch to program-based budgeting. Indeed, few academic studies have been published on the management control function, in particular on the implementation of program budgeting in the Cameroonian context. In addition, the managerial scope of this study recommends an important role for management control in supporting the program manager. However, by way of perspective, if it is to play this role to the full, a number of measures are needed to enhance the value of the management control system: firstly, the institutional anchoring of management control needs to be consecrated and strengthened; secondly, the positioning of management control needs to be clarified; and thirdly, the management control system needs to be professionalized. In addition, all stakeholders need to be made aware of the need to use the tools and make them operational in the program management control process. This research work allows us to deepen our reflection on the contribution of management control to the implementation of program budgeting. However, in the light of our results, the question arises as to whether there is a type of management control specific to each organization? In this vein, our results do not indicate that a change driven by management control in the implementation of program budgeting is impossible, but these findings do reveal that there is still a long and difficult road ahead, particularly for management controllers. In addition, this work suffers from a methodological limitation, in that there is a



fairly high risk of bias in getting management controllers and management control coordinators to talk about their own activities.

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