

Redefining Administrative Efficiency: Incorporating Imam Ali's Ethical Values into Moroccan Public Institutions



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ABSTRACT: This article explores the importance of the ethical principles of governance described in Nahj al-Balagha letter 53, written by Imam Ali, for improving the performance of Moroccan public institutions. Faced with the challenges of transparency, justice and efficiency, exacerbated by corruption and mismanagement of resources, the study highlights how the values of justice, integrity and respect for human rights can be integrated into public management.

By analyzing the importance of these core values, the study demonstrates how their integration into public management can potentially lead to greater transparency, efficiency and public trust. Univariate analysis provided an in-depth understanding of the effect of each value on governance. The study reveals that justice and integrity are strongly correlated with increased levels of transparency and administrative efficiency. In addition, the charter of religious values plays a key role in promoting social cohesion and respect for human rights within institutions.

KEYWORDS: Imam Ali, Letter 53; Ethics; Governance; Public organizations

I. INTRODUCTION

In today's world, public institutions are under increasing pressure to meet demands for transparency, justice and efficiency. This pressure is particularly palpable in developing countries like Morocco, where public dissatisfaction is fuelled by corruption, social injustice and mismanagement of resources. These problems not only erode public confidence in institutions, but also hinder the country's socio-economic development.

To understand and respond to these challenges, it is essential to examine historical and philosophical sources that offer guidance on ethical governance. One such source is Letter 53 of Nahj al-Balagha, written by Imam Ali to Malik al-Ashtar, his governor in Egypt. This letter, though ancient, offers timeless advice on how to govern with justice, integrity and respect for human rights. It presents an ethical charter that remains surprisingly relevant to the challenges of modern governance. [La voie de l'éloquence, 1989]

Imam Ali, a central figure in Islam, is widely recognized for his wisdom and justice. His teachings, particularly those contained in Nahj al-Balagha, are a valuable source for those seeking to understand the ethical principles of governance. Letter 53 is one of the most important texts in this collection, offering detailed advice on how a ruler should treat his subordinates and citizens. It highlights values such as integrity, fairness, compassion and responsibility. [Ifiss, S., & Mssassi, S., 2020]

Studying Letter 53 can offer unique insights into how to improve the governance of Moroccan public institutions. The text addresses several key aspects of ethical governance, including justice, integrity, transparency and respect for human rights. These principles, although formulated centuries ago, can be adapted and applied to modern contexts to help solve today's governance problems.

Justice is a central theme of Letter 53. Imam Ali stresses the importance of treating all citizens fairly, regardless of their social or economic status. He warns against abuse of power, and urges rulers to be fair and impartial in their decisions. This emphasis on justice is particularly relevant to Morocco, where social and economic inequalities are a major source of discontent. By integrating these principles of justice into governance, public institutions can win the public's trust and promote a more equitable society. [Ifiss, S., & Mssassi, S., 2023]

Integrity is another pillar of ethical governance according to Imam Ali. Letter 53 stresses the importance of honesty and transparency in the management of public affairs. Imam Ali advises Malik al-Ashtar to be vigilant against corruption and to

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ensure that public funds are used responsibly. This advice is particularly relevant to Morocco, where corruption is an endemic problem. By adopting transparent and accountable management practices, public institutions can improve their efficiency and reduce opportunities for corruption.

Respect for human rights is also a recurring theme in Letter 53. Imam Ali urges rulers to treat their citizens with compassion and respect, ensuring that their basic needs are met. He emphasizes the importance of human dignity and the well-being of citizens as priorities in governance. In the Moroccan context, where human rights violations are frequently reported, these principles can serve as a guide to improving public policies and strengthening the protection of citizens' rights. [Ifiss, S., & Mssassi, S., 2024]

Letter 53 also emphasizes the importance of responsibility and accountability. Imam Ali reminds Malik al-Ashtar that he is accountable to God and mankind for his actions as governor. He stresses the need for rulers to be accountable for their decisions and to ensure that they act in the public interest. This notion of accountability is crucial to strengthening public trust in institutions and promoting a culture of ethical governance.

Nahj al-Balagha's Letter 53 offers an ethical governance charter that can serve as a valuable guide for Moroccan public institutions. By integrating the principles of justice, integrity, transparency, respect for human rights and accountability into their governance practices, these institutions can meet citizens' expectations and contribute to the country's socio-economic development. Imam Ali's teachings, though formulated centuries ago, remain remarkably relevant to contemporary governance challenges.

In short, studying the ethical principles of governance as set out in Imam Ali's Letter 53 can offer practical, applicable solutions for improving the performance of Moroccan public institutions. By adopting a governance approach based on justice, integrity, transparency, respect for human rights and accountability, these institutions can strengthen public trust and promote sustainable and equitable development. The teachings of Imam Ali, as a timeless source of wisdom and justice, offer valuable guidance in meeting today's governance challenges and building a better future for all citizens.

II. PROBLEMATIC OF THE ARTICLE

The governance of public institutions around the world is facing growing challenges, particularly in terms of transparency, justice and efficiency. In many countries, including Morocco, citizens are increasingly voicing their dissatisfaction with corruption, social injustice and the mismanagement of public resources. These problems undermine public confidence in institutions and jeopardize socio-economic development. Letter 53 of Nahj al-Balagha, written by Imam Ali for Malik al-Ashtar, provides valuable guidelines on how to govern with justice, integrity and respect for human rights. It presents an ethical charter that, although centuries old, remains remarkably relevant to today's governance challenges.

The main issue addressed in this article is the deficit of ethical governance in public institutions and the exploration of ways in which Imam Ali's teachings, as presented in Letter 53, can serve as a guide to improving transparency, justice and administrative efficiency. By examining the ethical principles of this letter, this study aims to propose practical and applicable solutions to strengthen the governance of Moroccan public institutions, meeting citizens' expectations and contributing to economic development in Morocco's public arena.

III. ANALYSIS OF THE ETHICAL PRINCIPLES IN LETTER 53

A close examination of every passage in letter 53 reveals a deontological charter par excellence. The many academic studies on Nahj al-Balagha, and on this letter in particular, reveal it to be a veritable encyclopedia of Islamic culture. It brings together enlightened sermons, divine codes of conduct, a grand plan for just government, and guidelines that, while highly ideal, are remarkably practical.

Ethics in Imam Ali's thought, embodying one of the fundamental principles of good governance, deserves particular attention because of its profound influence on the economic and social performance of institutions. With this in mind, this section will focus on the interpretation of certain precepts in the Imam's letter to his governor in Egypt, incorporating moral criteria such as integrity, justice and a charter of cultural values in the context of his duties.

A. Justice

(20) When it comes to the leader, no one is more worrying than the elite in times of stability, less helpful in times of difficulty, more reluctant to act justly...

(44) The most pleasant and precious things for an administrator are the blossoming of justice in the country...

(77) Don't despise their rights; for the fact that you take care of the big things is no excuse for neglecting the small ones.

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(90) The governor is a human being, ...; then, you must be one of these two men: the generous one, who would always be eager to do justice.

(114) It is imperative that you use, as your guide, the example of leaders who have brought about justice in the past....

Extract from letter 53

Imam Ali's passage 20 highlights the crucial role of justice as an essential element of ethics. He points out that when stability reigns, the elite, here surrounding the ruler, may be preoccupied with their own interests rather than justice. This underlines the importance of justice in maintaining order and fairness in society. When times get tough, the elite may also lack support and assistance for those who need it most. This indicates that justice must be a fundamental principle that guides everyone's actions, even in times of crisis or difficulty. Justice must not be abandoned or compromised when it is most needed. Furthermore, passage 20 points out that the elite can be reluctant to act according to justice. This highlights the need for an active commitment to justice and ethics, even on the part of those in power or positions of authority. Justice must not be neglected or set aside because of personal reluctance or fear.

This idea is reinforced by Imam Ali's passage 44, which begins "The most pleasant and precious things for an administrator are the flourishing of justice in the country..." These words lead us to conclude that justice is not only ethically essential, but also beneficial to those who exercise the power and responsibility of administration. Continuing the line of reasoning, we can say that when justice flourishes in a country, it creates an environment conducive to stability and prosperity. Administrators, including the aforementioned elites, benefit from this stability and also find satisfaction in governing according to the principles of justice. The latter ensures fairness and equality for all members of society, regardless of their status or social position. This strengthens citizens' trust in administrators, and helps establish a system based on transparency, integrity and mutual respect.

Thus, by linking the two passages 20 and 44, we can conclude that justice is not only a fundamental ethical value, but also a key factor in ensuring stability, trust and well-being in a society. By encouraging justice to flourish, administrators help to create a favorable environment both for themselves and for the population as a whole.

Imam Ali's passage 77 warns against disregarding the rights of others, especially those considered of lesser importance. He emphasizes that taking care of big matters cannot be used as an excuse for neglecting small ones. This implies that justice must be applied at all levels, whether it concerns major issues or seemingly insignificant details. The value of justice cannot be compromised or overshadowed by the grandeur or complexity of the matters dealt with. This passage 77 also underlines the idea that every individual has rights that deserve to be respected, whatever their relative weight. It reminds us that justice requires fair and equal treatment for all, regardless of the supposed importance of the rights in question.

By emphasizing justice in small matters, Imam Ali reminds us that seemingly insignificant details can have a significant impact on people's lives. Ignoring or neglecting these aspects can lead to injustice that undermines the fundamental ethics of society.

Imam Ali's passage 90 highlights the close link between justice and ethics by referring to the role of the governor. He emphasizes that the governor is a human being, subject to errors and weaknesses, but he also establishes an ethical ideal to be followed. Imam Ali proposes two types of behavior that the governor could adopt: that of the generous, quick to dispense justice. This underlines the importance of justice as an essential virtue for a governor and as the foundation of his ethics.

The terms "generous" and "eager", as used here, can be interpreted as a reference to generosity of heart and mind, as well as readiness to do justice without partiality. This usage suggests that justice is to be exercised diligently and without delay, uninfluenced by personal interests or external considerations. In other words, passage 90 clearly emphasizes that justice must be the guiding principle of the governor's action. It emphasizes the idea that justice must not be neglected or sacrificed because of human weaknesses, but must remain a fundamental value that guides decisions and actions.

Finally, Imam Ali encourages us in saying 114 to use the example of leaders who have exercised justice in the past as a guide for our own actions. By referring to the example of righteous leaders of the past, Imam Ali emphasizes that justice must be a fundamental value and practice for those who hold power or are in positions of authority. This highlights the idea that justice cannot be neglected or relegated to second place in the conduct of affairs. Using these examples as a guide, we can learn from their just practices and apply them in our own context. This reinforces the idea that justice is a universal and timeless principle that transcends times and situations. Using the example of just leaders of the past, we are inspired to act with integrity, fairness and impartiality in our own responsibilities and decisions. It reminds us that justice is a value that must be constantly cultivated and respected.

B. Integrity

(4) He also admonishes him to tame his passions and not let himself be carried away by them, for they lead to evil and spare only those who enjoy God's protection.

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(8) Control your inclinations; abstain from that which is not lawful, for the control of the soul is achieved by turning away from its passions.

Extract from letter 53

Imam Ali's extract highlights the fundamental value of integrity in ethics. In precept 4, he warns us of the dangers of unbridled passions, which can lead to harmful actions. Integrity, in this context, consists in mastering these passions and not letting ourselves be carried away by them.

Imam Ali emphasizes that passions can be dangerous and lead to evil. By controlling our desires and avoiding being dominated by them, we can prevent harmful actions. This involves a conscious effort not to give in to our impulses and to act in a thoughtful manner. It is emphasized that only those who enjoy God's protection can be spared the harmful consequences of their passions. This highlights the idea that integrity, by resisting temptations and acting virtuously, is essential to avoid the negative effects of our uncontrolled desires. Integrity involves acting according to sound moral principles, demonstrating self-control and resisting temptation. It requires us to be aware of our motivations and to adopt ethical behavior, even when this may be difficult.

Imam Ali's passage 8 highlights the importance of integrity as an essential element in maintaining ethical behavior. He urges us to control our inclinations and abstain from what is not lawful. Integrity manifests itself when we are able to control our desires and turn away from our passions.

Self-mastery is a central aspect of integrity, as it involves resisting temptation and choosing the path of rectitude. By turning away from our passions, we can achieve inner harmony and moral balance. Imam Ali emphasizes that mastery of the soul is achieved precisely by refusing to give in to the impulses of our passions. This requires a sharpened conscience and a firm will to abide by ethical principles. Integrity, in this context, requires constant examination of our actions and motivations. It urges us to make morally right decisions, even when this may be difficult or uncomfortable.

In short, Imam Ali's words sound like a harmonious symphony, reminding us of the imperative to control our unbridled passions. They encourage us to avoid dangerous abysses or impulsive precipitations that seek to drag us down quickly. With profound wisdom, Imam Ali teaches us that our true essence is revealed when we exercise control over ourselves, resolutely deflecting our turbulent passions. It is in this process that we find the path to radiant integrity, embracing the moral and spiritual dimensions of our being.

So, these two passages are a powerful reminder that integrity can only fully blossom when we appease our misguided desires, when we boldly renounce the impulses that threaten our essence. It is by cultivating self-mastery that we can raise our being to heights of moral and spiritual integrity, shining like stars in the realm of ethics.

C. Charter of religious values

(2) It prescribes obedience to God and fear of Him, strict adherence to the orders set forth in His Book, in its obligations as well as in its supererogations, ...

(7) make sure that the most precious treasures are good deeds!

(48) The reference to God is to conform to His Book and the reference to the Prophet....

(114) It is imperative for you to use, ... a tradition of virtue bequeathed by the Prophet, or the obligations that God has prescribed for us in His Sacred Book.....

(115) Do everything in your power to respect the contents of this missive...in case you let yourself be guided by the whims of your soul.

Extract from letter 53

It is widely recognized that some directors deliberately act in breach of the law, thereby undermining the public interest, causing damage to their organization, breaching professional standards or allowing themselves to be driven by personal interests such as greed. Imposing criminal sanctions for such violations can deter the spread of these damaging practices. However, enforcing the law alone will hardly solve the problem. On the strength of these experiences, Imam Ali prescribed to his governor of Egypt another deontological approach to overcoming his fatalities.

Indeed, the fourth caliph argues in passages 2, 7, 48 and 114 that the adoption of a charter of values referring to Dieu, his Book and the Prophet, is amply sufficient to avoid wrongdoing and pursue good deeds. He invites his governor to anchor the ethical principles of the charter in divine or religious sources, and to respect the laws contained in sacred texts and religious values transmitted by messengers.

Equally fundamental is the Imam's enlightened advice to Mâlik al Ashtar in passage 115, inviting him to consider letter 53 as a veritable ethical charter. He expressly asks him to respect and fully apply the principles set out in this letter. The Charter of Values, as presented by Imam Ali, embodies a set of innovative and unique principles that inform people's daily lives and shape

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their interactions with others. It is based on cardinal values such as justice, equity, compassion, humility and absolute respect for the rights and dignity of every human being. These essential values are rooted in the teachings of Islam and occupy a central place within the Muslim tradition. Imam Ali also spoke of the significance of honesty, integrity and responsibility in all actions. He taught that individuals should strive to be truthful in their words and actions, and always be responsible for their deeds. He also stressed the importance of forgiveness and the need to seek reconciliation with others.

In terms of social values, Imam Ali reiterated the need to help the poor and oppressed, while calling for the protection of the rights of all individuals, whatever their social status or origin. He also taught that individuals should respect the diversity of the governed and strive to build an inclusive and just society for all. Imam Ali's teachings similarly explain the importance of spiritual development and maintaining a close relationship with God. He encourages individuals to seek knowledge and understanding of the world, and to strive to live in accordance with the principles of justice and compassion.

Overall, Imam Ali's Charter of Values is a comprehensive guide that enables individuals to live a meaningful and fulfilling life, and to contribute to the betterment of society.

It's not only striking to note how long the notion of a charter of values has been part of Imam Ali's vocabulary, but also to observe the current trend towards the adoption of a charter of values within public organizations. Indeed, this initiative is proving to be a real source of innovation and progress. By drawing up such a charter, organizations offer themselves a valuable opportunity to redefine their foundations and aspirations, paving the way for greater mutual understanding and harmony among staff members and stakeholders. As a moral compass, the Charter provides a clear definition of the organization's mission, values and objectives, establishing a solid framework to guide its actions and decisions. By its very nature, it promotes transparency and consistency, facilitating collaboration and coordination within the organization.

In addition, the Charter embodies a set of fundamental principles to which every member of staff must adhere. In so doing, it generates a culture of integrity and responsibility within the organization, propagating a collective commitment to excellence and ethics. This shared culture becomes the foundation on which mutual trust is built, stimulating creativity and innovation within the organization. There is no doubt that the adoption of a charter of cultural values represents a significant step forward in the field of organizational governance. It reflects a commitment to high standards of integrity, respect and accountability. By embracing this innovative approach, public organizations position themselves as pioneers of change, cultivating essential values that inspire and motivate their members to work together towards a better future..

IV. METHODOLOGY

A. SAMPLE DESCRIPTION

For this study, a representative sample of Moroccan public institutions was carefully selected to examine the impact of the governance principles set out in Imam Ali's letter 53 on their performance. The institutions included in this sample were classified according to their legal structure, sector of activity and size, thus ensuring adequate diversity and representativeness.

The analysis focuses on the three variables of the ethical principle - Justice, Integrity and Charter of Cultural Values - as interpreted from the letter 53. This approach will shed light on how Imam Ali's teachings influence the practices and results of Moroccan public organizations.

- **Legal structure of organizations**

The sample comprises a total of 126 public institutions, distributed as follows:

- Public establishments: 67 (53%)
- Public subsidiaries: 33 (26%)
- State-owned companies: 17 (14%)
- Mixed companies: 9 (7%)

This distribution reveals a predominance of public establishments and public subsidiaries, which together make up more than two-thirds of the sample. This distribution reflects the large number of these entities in the public portfolio, as indicated in the Report on Public Establishments and Enterprises published by the Ministry of the Economy and Finance.

- **Sectors of Activity**

The public institutions studied operate in a variety of sectors, illustrated as follows:

- Finance: 23 (18%)
- Teaching: 21 (17%)
- Health: 15 (12%)
- Fisheries and agriculture: 12 (10%)
- Energy and mining: 11 (9%)

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- Urban planning: 9 (7%)
- Infrastructure and transport: 8 (6%)
- Tourism: 8 (6%)
- Jobs: 7 (6%)
- Other: 12 (10%)

The financial sector is the most represented, followed by education and healthcare. This sectoral diversity enables us to examine how SD principles influence performance in different organizational contexts.

- **Organization size**

The organizations in the sample also vary in terms of size, measured by the number of employees:

- Between 0 and 100 employees: 27 (21%)
- Between 100 and 500 employees: 64 (51%)
- Between 500 and 1000 employees: 35 (28%)

The majority of organizations surveyed are medium-sized, with 51% having between 100 and 500 employees. This distribution makes it possible to analyze the impact of SD principles across entities of varying sizes, offering a more comprehensive view of their application and effectiveness.

B. ANALYSIS METHODS

To assess the impact of the ethical principles set out in Imam Ali's Letter 53 on the performance of Moroccan public institutions, we employed univariate and bivariate analysis techniques. The application of these statistical analysis methods is justified by the specific objectives of our study, which aim to discern precisely how the ethical principles derived from Letter 53 influence and shape the performance of public organizations in Morocco.

Univariate analysis allows us to examine each variable independently, providing an in-depth understanding of the individual impact of each ethical principle - Justice, Integrity, and Charter of Cultural Values. At the same time, bivariate analysis allows us to explore the relationships and interactions between these variables, providing a more nuanced perspective on how these principles interact and reinforce each other to improve the overall performance of public institutions.

Thus, integrating these statistical analysis techniques into our study enables us to highlight the mechanisms by which Imam Ali's teachings, as interpreted through ethical principles, contribute to the effectiveness and efficiency of Moroccan public organizations

V. RESULTS OF THE STATISTICAL STUDY

At this level, we give the distribution of the various ethical factors and proceed to analyze the items. We then cross-reference these factors with organizational performance.

- *Flat sorting " Use of the cult values charter " and its cross-referencing with " Organizational Performance ".*

Table 1: Frequency of use of the charter of religious values in public organizations

Does your organization have a charter of religious values?	Frequency	Percentage
Yes	35	27,78%
No	91	72,22%
Total	126	100%

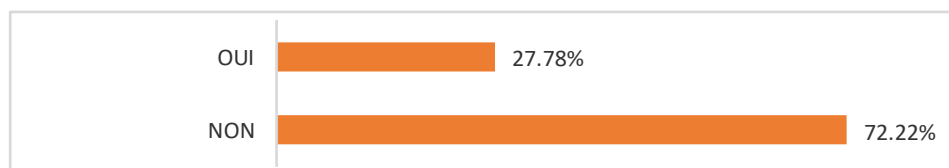


Figure 1. Distribution of use of the charter of religious values in public organizations

Table 1 and Figure 1 show that only 27.78% of public organizations use the charter of cult values, compared with 72.22% who do not. The latter percentage can be explained by the fact that **ethics does not** specifically exist in the **culture** of public organizations.

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Table 2: Association between use of the cult values charter and organizational performance

	Does your organization have a values charter?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	227.27	16	< .001	0.742
How do you assess the efficiency of your organization?	134.52	16	< .001	0.517
How do you assess customer satisfaction with your organization's products or services?	117.22	16	< .001	0.482

The results in Table 2 are unambiguous: Chi-square tests revealed a significant correlation (with a p-value of less than .001) between the company's possession of a charter of cultural values and the three organizational performance factors assessed. Moreover, the Cramer index (V) was systematically greater than 0.4, confirming the strength of the relationship between the variables analyzed.

- *Integrity" flat sorting and cross-referencing with "Organizational Performance"*

Table 3: Integrity levels in public organizations

If so, does this charter support integrity values?	Frequency	Percentage
Not at all	12	34,28
Rarely	13	37,14
Medium	4	11,42
Often	4	11,42
Totally	2	5,71
Total	35	100%

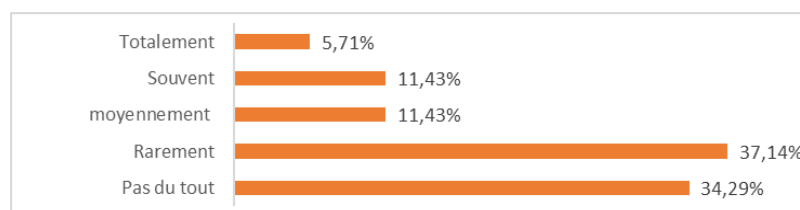


Figure 2: Distribution of Integrity in public organizations

Of the 27.78% of organizations using this charter of cultural values, 28.55% acknowledged that it moderately, often or fully supports values of integrity, while 71.42% said the opposite.

Table 4: Association between Integrity and organizational performance

	If so, does this charter support integrity values?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	131.46	16	< .001	0.511
How do you assess the efficiency of your organization?	189.5	16	< .001	0.605
How do you assess customer satisfaction with your organization's products or services?	82.53	16	< .001	0.405

The results in Table 4 are indisputable: Chi-square tests revealed a significant correlation (with a p-value of less than .001) between the effect of supporting integrity values and the three organizational performance factors examined. In addition, the Cramer Index (V) consistently demonstrated a strong relationship (with a value greater than 0.4), reinforcing the robustness of the relationship between these variables.

- *Flat sorting " Justice " and its cross-reference with "Organizational Performance".*

Table 5: Level of justice in public organizations

This charter supports the principles of justice?	Frequency	Percentage
Not at all	12	34,28%
Rarely	13	37,14%
Medium	5	14,28%
Often	4	11,42%
Totally	1	2,85%
Total	35	100%

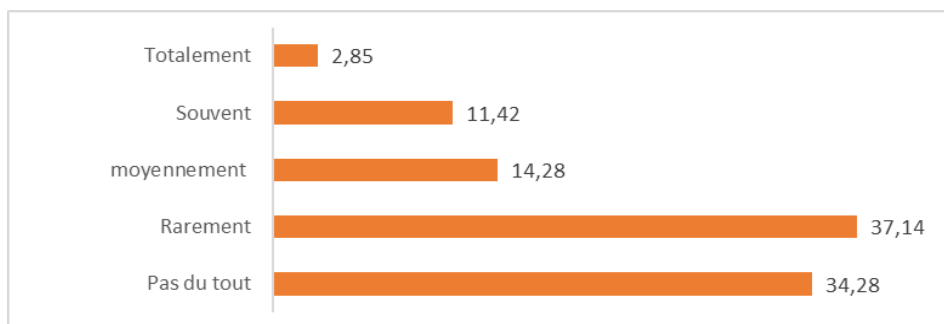


Figure 2. Distribution of Justice in public organizations

Table 5 and Figure 3 reveal that of the organizations surveyed (27.78%) that use this cultural values charter, only 28.55% acknowledged that they support integrity values moderately, often or totally, while 71.42% expressed the opposite.

Table 6: Association between Justice and organizational performance

	This charter supports the principles of justice?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	66.99	16	< .001	0.371
How do you assess the efficiency of your organization?	111.09	16	< .001	0.477
How do you assess customer satisfaction with your organization's products or services?	128.31	16	< .001	0.513

There's no doubt that the results in Table 6 are conclusive: Chi-square tests revealed a significant correlation (with a p-value of less than 0.001) between the principles of justice and the three organizational performance factors studied. What's more, once again, the Cramer index (V) remained constant and above 0.3, underlining the strength of the relationship between these variables.

VI. DISCUSSION OF UNIVARIATE AND BIVARIATE ANALYSIS RESULTS

Our univariate study results reveal a less than encouraging reality for Moroccan public organizations. The vast majority, 72.22% of our sample, have not yet adopted a charter of cultural values. This shows that setting up an ethical charter is not considered a priority for Moroccan public managers. This may be linked to a misperception of its potential benefits, or a lack of awareness of its positive impact on organizational performance.

A number of other cultural, organizational and administrative factors could be influencing the observed absence, and it would be useful to explore them to obtain a more complete picture of the situation. In Morocco, as in other countries, public institutions have diverse organizational structures, sometimes inherited from bureaucratic or political traditions. Decision-making processes can be complex, and setting up a charter of cultural values can be perceived as a complex and lengthy process. Organizations may be reluctant because of the workload associated with developing, communicating and implementing such a charter.

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Our statistical analysis reveals that of the 126 organizations surveyed, 35 (or 27.78%) claim to have adopted a charter of cult values. However, these organizations show little commitment to the principles of integrity and justice. This again highlights a gap between the ethical principles advocated by letter 53 and current ethical practice. Imam Ali's ethical precepts are neglected by the vast majority of public organizations. Public leaders do not demonstrate ethics in their managerial practices, and do not respect the values derived from Letter 53. These values are a fundamental element of the Muslim tradition.

Furthermore, ethics appears to be a vector of organizational performance, as confirmed by the cross-triad analyses. Our bivariate study reveals a significant relationship ($p < 0.01$) between all dimensions of ethics and performance, underlining that ethics is not a superfluous element, but an essential determinant of organizational success. By comparing our results with those of the literature (Nygaard et al. 2010; Holjevac, 2008; Grbac and Loncaric 2009; Mitchell, Agle and Wood, 1997), we identify other ethical values that are more culturally sensitive and likely to exert a positive influence on companies. The use of this indicator based on a charter of cult values offers a more specific and contextualized approach, focusing on values specific to religion. By integrating cultural values into an ethical charter, Moroccan organizations can better meet the expectations of their stakeholders, while reinforcing consistency with local values and beliefs. Ethics is not only a moral dimension, but also an opportunity to optimize organizational performance.

In the same vein, Letter 53 refers to three key factors that condition the performance of public organizations: the charter of religious values, integrity and justice. These factors are closely linked to God, His Book and the Laws contained in the sacred texts and religious values handed down by His Prophet. We deduce that:

- Organizational performance is all the higher when the organization integrates the spiritual and behavioral dimension recommended by Imam Ali in his letter 53.
- It is essential for public sector leaders to incorporate and respect within the organization the spiritual and behavioral dimension recommended by Imam Ali in his letter 53, in order to meet the growing demand for performance.

Although each of these aspects has its own importance, they are all closely interrelated, and their interaction reinforces their impact on organizational performance. By looking at these aspects as a whole, we can better understand their crucial role in improving organizational performance.

Firstly, the adoption of a clearly defined ethical charter with a cultic vocation is a fundamental component of organizational performance. By setting out clear cultural ethical principles, it can guide complex ethical decision-making and prevent unethical behavior.

Secondly, integrity is also an indispensable element of organizational performance. By adopting transparent and ethical practices, organizations can attract like-minded people and strengthen their credibility with stakeholders.

Finally, justice is another essential aspect of organizational performance, as it can help prevent illegal or reprehensible behavior within the organization, such as corruption or discrimination. By establishing fair and equitable ethical rules, the organization can encourage ethical behavior and deter unethical behavior.

In short, the implementation of a precise and explicit ethical charter, combined with the cardinal principles of integrity and justice, can greatly enhance an organization's performance. This initiative aligns the organization's ethical practices with the values deeply rooted in Moroccan society, increases its trust and credibility with its stakeholders, prevents unethical behaviour and stimulates the adoption of ethical behaviour within the organization

VII. CONCLUSIONS

The study highlighted the importance of ethical principles of governance as detailed in the letter 53 of Nahj al-Balagha, written by Imam Ali. By exploring the fundamental values of justice, integrity and the charter of cultic values, the analysis demonstrated how these principles can be applied to improve the performance of Moroccan public institutions. The results reveal that integrating these values into public management can potentially lead to greater transparency, efficiency and public trust.

The individual examination of the principles of justice, integrity and the charter of cultic values, through univariate analysis, provided an in-depth understanding of the effect of each value on governance. On the other hand, bivariate analysis explored the interactions between these principles, offering a more nuanced perspective on their combined influence.

The results indicate that the ethical principles of Letter 53 can be effectively applied to improve the performance of public organizations. Statistical data shows that justice and integrity, in particular, are strongly correlated with increased levels of transparency and administrative efficiency. In addition, the charter of religious values plays a key role in promoting social cohesion and respect for human rights within institutions.

It is recommended that Moroccan public institutions integrate these ethical values into their daily practices to maximize their benefits. Targeted training on the importance of justice and integrity, as well as the implementation of transparency

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mechanisms, are crucial. Future research could focus on the application of these principles in different cultural and institutional contexts, in order to broaden understanding of their impact and develop implementation strategies adapted to diverse realities.

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