



Politics of fiscal discipline: counter-conducting the World Bank's public financial management reforms

Journal:	<i>Accounting, Auditing & Accountability Journal</i>
Manuscript ID	AAAJ-04-2022-5761.R3
Manuscript Type:	Research Article
Keywords:	counter-conduct, Ghana, Governmentality, Accounting reforms, World Bank, Fiscal discipline

Politics of fiscal discipline: counter-conducting the World Bank's public financial management reforms

Abstract

Purpose

The World Bank-sponsored public financial management reforms attempt to instil fiscal discipline through techno-managerial packages. Taking Ghana's Integrated Financial Management Information System (IFMIS) as a case, this paper explores how and why local actors engaged in counter-conduct against these reforms.

Design/methodology/approach

Interviews, observations, and documentary analyses on the operationalisation of IFMIS constitute this paper's empirical basis. Theoretically, the paper draws on Foucauldian notions of governmentality and counter-conduct.

Findings

Empirics demonstrate how and why politicians and bureaucrats enacted ways of escaping, evading, and subverting IFMIS's disciplinary regime. Politicians found the new accounting regime too constraining to their electoral and patronage politics and, therefore, enacted counter-conduct around the notion of political exigencies, creating expansionary fiscal conditions which the World Bank tried to mitigate through IFMIS. Perceiving the new regime as subverting their bureaucratic identity and influence, bureaucrats counter-conducted reforms through questioning, critiquing, and rhetorical venting. Notably, the patronage politics of appropriating wealth and power underpin both these political and bureaucratic counter-conducts.

Originality/value

This study contributes to the critical accounting understanding of global public financial management reform failures by offering new empirical and theoretical insights as to how and why politicians and bureaucrats who are supposed to own and implement them nullify the global governmentality intentions of fiscal disciplining through subdued forms of resistance.

Keywords: Public financial management, accounting reforms, Resistance, Counter-conduct, Governmentality, Fiscal discipline, Ghana, World Bank

1. Introduction

The World Bank (WB) retains considerable sway over how development policies are designed and implemented in the South. Accounting researchers have thus explored how the WB invests its fiscal and epistemic resources to “govern and regulate action at a distance” (Neu et al. 2006, 636) and how local actors react, accommodate, acquiesce, and contest such governance mechanisms. For example, Neu and Ocampo (2007) highlight how the WB deploys its lending projects to institutionalise accounting practices within LDCs. Similarly, Saravanamuthu (2004, 295) notes that, despite the WB’s claims of embracing broader sustainable development perspectives, its lending programmes are “financially biased” and without a “methodological framework to address environmental issues in programmatic lending”. Articulating the “true nature of the WB”, Annisette (2004) argues that this financial bias in WB policy imposition is not an omission but is instead integral to its strategic mission of facilitating international capital mobilisation and integrating the South into the global economic governance system the WB promotes with its sister organisations¹. Outside critical accounting circles, Kumar’s (1999) article title (WB literature: a new name for postcolonial studies in the next century) alludes to the WB being the most dominating epistemic pillar of the contemporary postcolonial political order.

Accounting scholarship has explored the global development agenda across multiple dimensions and focuses – not only LDCs’ epistemic, institutional, and fiscal dependency but also the ways Southern political-economic and cultural-institutional idiosyncrasies have rendered the Western development agenda ineffective. Exploring the accounting and control

¹ The IMF-WB group involves the International Bank for Reconstruction and Development, the International Development Association (together, these two form the WB), the International Finance Corporation, the International Centre for Settlement of Investment Disputes, the Multilateral Investment Guarantee Agency, and the International Monetary Fund. Amid broader development themes and programmes, they collectively attempt but struggle to institutionalise a governance system for ‘disciplining’ the public sector’s financial performance (see <https://www.worldbank.org/en/about/history/the-world-bank-group-and-the-imf>). Such ‘disciplining’ is not necessarily evil and is, perhaps, much needed considering the ways Third World states govern and manage their economies. At least in their ideal forms, techno-managerial and institutional elements, from a Foucauldian perspective, can be understood as governmentality (articulated in forthcoming sections). Notably, the idea of ‘governmentality’ – conducting the conduct – is a theoretical construct critical scholars use to ‘interpret’ governance systems, especially governmental forms that have evolved in the West since modernity. It is not terminology organisations such as the WB would use to characterise or explain their reform outcomes. However, the Western mission of ‘modernising’ the Third World encompasses attempts to instigate forms of governmentality (see Alawattage and Azure 2021).

1
2
3 implications of the WB's neoliberal agenda of privatisation-driven structural reforms
4 provided the initial political conditionality for studies on how political-economic dynamics
5 such as party politics, political patronage, and cronyism underlie why reforms never
6 achieved their intended modernisation aims (e.g., Alawattage and Wickramasinghe 2008;
7 Uddin and Hopper 2001, 2003; Wickramasinghe and Hopper 2005; Wickramasinghe *et al.*
8 2004). CPA and AAAJ special issues on accountability and development in Africa further
9 extended these cultural-political analyses of reform failures, bringing in numerous other
10 dynamics such as neopatrimonialism and neocolonialism (e.g., Hopper *et al.* 2017; Lassou *et*
11 *al.* 2019; Lassou and Hopper 2016; Lassou *et al.* 2021a, 2021b; Bakre *et al.* 2017).
12 Collectively, they provided fascinating insights into the structural, discursive, and historical
13 conditions that became resistive to and rendered Western reforms ineffective in post-colonial
14 nations. Although they theorised the broader historical-structural and cultural
15 conditionalities underpinning such reform failures, they largely overlooked the performative
16 and counter-conductive agency of politicians and bureaucrats in reform (in)effectiveness –
17 leaving a gap regarding how and why Southern political agents immerse themselves in
18 reforms to own but also resist them through subtle means rather than outright challenges to
19 the system.
20
21
22
23
24
25
26
27
28
29

30
31 What, specifically, remains unexplored, then, is how subjects contest these disciplinary
32 systems while owning and working within them. Their subdued forms of resistance, or in
33 Foucauldian phraseology 'counter-conduct', manifest in small decisions and practices such
34 as expressing frustration, foot-dragging, false compliance, or simply ignoring specific
35 disciplinary elements they deem constraining (see Foucault 1982; Death 2010, 2016;
36 Malmvig 2014). They do not constitute explicit political movements against WB-instigated
37 reforms but instead concern consent, financial dependency, and political coalition, besides
38 the inherent political contradictions between the WB and Third World governmental actors.
39 Nevertheless, while promoting and co-owning these reforms, they make them ineffectual in
40 their disciplinary and developmental objectives. In this paradoxical context, the current
41 study empirically draws on a public financial management (PFM) reform in Ghana to explore
42 how and why local politicians and bureaucrats evade, escape, and subvert the fiscal discipline
43 reforms imposed on them.
44
45
46
47
48
49
50
51
52
53

54 As fiscal indiscipline is a pervasive political problem that hinders development in LDCs
55 (Alawattage and Azure 2021) and responding to recent calls by accounting scholars to "study
56 the subtle resistance in the public sector where major reforms are still in progress" (Allain *et*
57 *al.* 2021, 611), this paper's central contribution concerns its theoretically informed empirical
58
59
60

1
2
3 exploration of how and why fiscal indiscipline is reproduced at the mundane level, revealing
4 and theorising why and how subdued resistance renders such reforms ineffective. This
5 theorisation, therefore, extends critical accounting literature on WB fiscal reforms (e.g.,
6 Alawattage and Azure 2021; Neu and Gomez 2006; Neu and Ocampo 2007; Neu *et al.* 2006),
7 especially those on WB-sponsored reform failures (e.g., Lassou and Hopper 2016; Rahaman
8 *et al.* 2007; Uddin and Hopper 2001). Furthermore, the paper extends governmentality
9 literature in accounting by moving beyond governmentality apparatuses into counter-
10 conducting.

11
12 The paper is structured as follows. As a contextual prelude, Section 2 overviews bureaucracy,
13 politics, and reforms in our research site. Section 3 outlines the governmentality and counter-
14 conduct framing adopted herein, and Section 4 articulates this paper's thematic evolution
15 from prior literature. Section 5 outlines our case study and methodology, while Section 6
16 presents our empirical analysis of how and why IFMIS was counter-conducted. Section 7
17 discusses the findings via a theoretical and literary reflection before Section 8 summarises
18 and concludes the paper.

2. Bureaucracy, politics, and PFM reforms in Ghana

19
20 From its independence in 1957 to structural adjustments in the 1980s, especially during the
21 Nkrumah regime, Ghana pursued an inward-oriented welfarist economic policy. Notably,
22 the Nkrumah era policy had three main aspects: Africanising public bureaucracy,
23 introducing state-owned enterprises, and creating parallel structures in state administration
24 systems for political purposes (Ohemeng and Anebo 2012).

25
26 But from the 1980s onwards, public sector reforms in Ghana came via the WB's structural
27 adjustment programme. Based on the premise that development demands fiscal discipline,
28 PFM reform became a central focus of WB's engagement with Ghana. In this context, Ghana's
29 PFM efforts have progressed along three waves, with the WB playing a critical role. The first
30 involved rebuilding the country's PFM system as part of the structural reforms in the 1980s
31 and early 1990s, but as Anipa *et al.* (1999) concluded, this reform was poorly designed,
32 disjointed, and incoherent. Conceived against the background of this failed first attempt,
33 Ghana's second reform endeavour in the mid-1990s – the Public Financial Management
34 Reform Programme (PUFMARP) – was conceptually coherent. It emerged from years of joint
35 government and donor diagnostic studies based on annual reviews of public expenditures
36 and their outcomes. Trying to establish a clear link between government spending,
37 corruption, and underdevelopment throughout its 1996–2003 implementation, the reviews
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

1
2
3 focused on enhancing fiscal discipline, accountability, and efficient bureaucracy in public
4 service delivery, which nevertheless suffered political intrusions. Specifically, political
5 support for this reform became fragile following a 2001 change in government (from the
6 National Democratic Congress to the New Patriotic Party), doing so for two reasons (see
7 Azure 2019). First, the reform did not adequately reflect the new political actors' vision and
8 political incentives. Second, mutual suspicions developed between new political officeholders
9 and the local consultants the previous government procured to oversee the reform (Azure
10 2019). With extensive support from the WB, the third wave of PFM reform – the IFMIS
11 reform – commenced in September 2009 as a computerised integrated financial management
12 system. Aligning with the neoliberal doctrine that a smaller but effective state is urgent, this
13 reform programme reflects two broad aims: increasing bureaucratic efficiency in service
14 delivery and fiscal discipline in public finance. This third wave resembles the second's focus
15 but especially emphasises fiscal disciplining (World Bank 2015).
16
17
18
19
20
21
22
23
24

25 For several reasons, Ghana offers an interesting case for investigating how and why the WB
26 reforms were counter-conducted. First, Ghana is presented as a 'model' performer and a
27 'successful' story of WB-sponsored reforms in Africa, serving as the African trial laboratory
28 for WB reforms (Azure 2019). Second, despite much-vaunted promises to cure Ghana's fiscal
29 pathologies, IFMIS outcomes have been patchy. In this sense, the reform offers an empirical
30 puzzle that needs theoretical explanations for why it has produced problematic results
31 contrary to its seductive promises. Moreover, IFMIS reform is an exemplar endeavour to
32 reconstitute the state as a governable subject (Rose 1999) that can deliver development,
33 efficient public bureaucracy, and accountability through fiscal disciplining. It incorporates
34 a global political desire of having a modern state apparatus of governance and control devoid
35 of party politics and political patronage in the third world: a political desire for a non-
36 political, more visible, and controllable regime of public expenditures.
37
38
39
40
41
42
43
44
45

46 **3. Theoretical framework: reforms as governmentality and resistance as counter-** 47 **conduct**

48 3.1 Governmentality: conducting the conduct

49
50 Following Foucauldian analyses of global development interventions in peripheral nations
51 (e.g., Escobar 1995; Ferguson 1994; Malmvig 2014), we mobilise the notion of
52 'governmentality' (Dean 1999; Foucault 1979; Rose and Miller 1990) to empirically chart
53 the ways new calculative practices introduced by WB-sponsored reforms sought to instil
54 fiscal discipline on the Ghanaian state. Governmentalities are neither fixed nor universal but
55 heterogeneous and context-dependent. For example, Li (2007) suggests that
56
57
58
59
60

1
2
3 governmentality draw on and are situated within a heterogeneous assemblage, or
4 'dispositif', that combines "forms of practical knowledge, with modes of perception, practices
5 of calculations, vocabularies, types of authority, forms of judgement, architectural forms,
6 human capacities, non-human objects and devices, inscriptions, techniques and so forth"
7
8 (Rose 1999, 52).
9
10

11
12
13 To paraphrase Foucault (1979), governmentality concerns the multiple modalities
14 through which a population is shaped and controlled – not through sovereign rule but
15 through discourses underscored by a power that is both hidden and accepted. Given its
16 expansive vision, governmentality does not restrict analyses to state institutions or political
17 structures. Instead, it broadly defines the 'art of governing' as conducting the conduct
18 through government analytics and technologies (Dean 1996, 1999; Lemke 2002), an art
19 implicit in the modernising discourses of supranational organisations like the WB. As
20 such, we understand the concept of government in this paper not only as "political
21 structures or the management of states" but more generally, in a Foucauldian sense, as
22 the way "the conduct of individuals or of groups might be directed" (Foucault 1982,
23 221).
24
25
26
27
28
29
30

31
32 The governmentality perspective fosters a better understanding of the nuanced ways the
33 WB uses economic and financial policies to govern at a distance, which involves both
34 spatial and 'constitutional' distance – constitutional in that intervening in the lives of the
35 governed should be carried out by means other than direct intervention by a state-related
36 agent (Rose 1999, 49–50). Abrahamsen (2004), for example, suggests that the WB's
37 development policies form part of an advanced liberal form of governmentality wherein
38 'technologies of partnership' reveal the will to govern at a distance. Similarly, Ferguson
39 (1994) draws on governmentality to illustrate how integrated rural development
40 programmes in Lesotho reconfigured relations between citizens and the state. Ferguson
41 problematises the notion of development as an apparatus that organises knowledge
42 production about society and the economy, besides setting techniques of power linked to
43 that knowledge in place.
44
45
46
47
48
49
50
51

52 Governmentality facilitates analyses concerning self-government, relations with social
53 institutions and communities, and the exercise of political sovereignty (McKee 2009).
54 Indeed, this mode of analysis lends itself to any context involving the deliberate regulation
55 of human conduct towards particular ends (Foucault 1979) and is more broadly utilised
56 to explain the 'how' of governing (McKee 2009). For Foucault (1997, 2002), to govern is
57
58
59
60

1
2
3 to structure the possible fields of others through governmental and disciplinary
4 technologies. This involves exercising power through strategic games, such as political rule,
5 ideological manipulation, rational argumentation, moral advice, and economic exploitation
6 (see Lemke 2002). We see this in the WB's rational-economic, moral-ideological, and
7 political argumentation: the global South is poor because of its lack of fiscal discipline;
8 therefore, development and poverty alleviation require exceptional disciplinary and
9 governmental technologies, IFMIS being one such means (Alawattage and Azure 2021).
10 As Rose and Miller (1990) emphasise, the intention is to link what is 'desirable' with
11 what can be made 'possible' by translating ambitions into something inevitably more
12 practical. Thus, from the WB's perspective, IFMIS is a necessary
13 disciplinary/governmental technology for development (Li 2007).
14
15
16
17
18
19
20
21

22 Governmentality also focuses on both the macro and micro-dynamics of power because they
23 are interconnectedly played out through particular governing modalities, especially
24 regarding power-knowledge nexuses that make people subjects of governing (Dean 1999;
25 Rose and Miller 1992). That is, governmentality, in effect, indicates interlinks between micro
26 effects of power (including technologies of self – how we relate to ourselves – and
27 'anatomico-politics', which confine human bodies in specific disciplinary cells of productive
28 machinery) and macro strategies of power, including the 'biopolitics' of governing the
29 population as a collective body to be governed. Governmentality depicts institutions, policies,
30 techniques, and tactics for conducting people's conduct collectively and individually. Thus,
31 governing is not only about overly political state apparatuses; it covers all socially legitimate
32 considered and calculated modes of action that deliberately structure possibilities for others'
33 action (Mennicken and Miller 2016).
34
35
36
37
38
39
40
41
42

43 Given its potential to open interesting and useful avenues for exploring subtle ways power
44 works in varied contexts and settings, governmentality has been widely applied in the
45 critical accounting literature, including for critiquing WB interventions in LDCs. For
46 example, Alawattage and Azure (2021), in a closely related empirical setting to ours,
47 mobilised governmentality to explore IFMIS reforms in Ghana. They explained how
48 accounting technologies, legal-administrative procedures, and information technologies
49 created a disciplinary gaze that enhanced unification, visibility, and control of the state's
50 fiscal activities, enabling the global development finance institutions to see the extent
51 that state apparatuses maintain fiscal discipline. However, they also reminded us that this
52 disciplinary gaze did not necessarily bring effective control over corruption and misuse of
53 public funds, for bureaucrats routinely circumvented the system at their political masters'
54
55
56
57
58
59
60

1 requests. This reminder hints at the necessity of exploring how and why local bureaucratic
2 and political actors circumvent the disciplinary system to further their material and political
3 interests. Although Alawattage and Azure's (2021) work is the only paper that theorises
4 IFMIS as governmentality, it nevertheless ignores the possibility of local political and
5 bureaucratic actors counter-conducting the constructed governmentality. Hence, the
6 current paper extends their analysis to explore how and why local actors counter-conduct
7 WB-sponsored reforms. This study, therefore, responds to accusations that
8 governmentality ignores empirical reality (Kerr 1999), downplays the state's role (Kerr
9 1999; Lemke 2001), neglects social difference (Kerr 1999), inadequately theorises
10 resistance (Death 2016; Malmvig 2014; O'Malley 1996), and removes politics from
11 policy processes (Barnett *et al.* 2008). It further shows *how* subjects react and modulate
12 governmentality through counter-conduct.

3.2 Counter-conduct

13 Critics often argue that governmentality research restricts itself to studying programmes
14 through programmers' views without venturing into the messiness of real-world
15 struggles, thereby privileging official discourse while ignoring agency and resistance
16 (Binkley and Cruikshank 2016; Malmvig 2016; O'Malley 1996). However, Foucault's
17 oeuvre reveals a commitment to recognising resistance, most notably in *The Subject and*
18 *Power* – especially in his famous remark therein: “Where there is power, there is
19 resistance” (Foucault 1982, 346). In *Security, Territory, Population*, Foucault (2007,
20 211–214) discusses resistant practices that “short-circuited” the Church's pastoral
21 power in Medieval Europe. He designates these as “counter-conduct”, which he argues
22 expresses the will “not to be governed *like that*, by that, in the name of those principles,
23 with such and such an objective in mind and by means of such procedures, not like that,
24 not for that, not by them” (Foucault 2007, 75).

25 Counter-conduct is thus a specific conceptualisation of resistance within Foucault's
26 historical dissection of governmentality. Going beyond the term ‘resistance’, Foucault
27 used the term ‘counter-conduct’ to denote forms of “struggle against the processes for
28 conducting others” (Foucault 2007, 201), thereby providing a theoretical lens for
29 understanding the intricate interrelationship between governmentality and the resistance
30 it solicits (Pieck 2015). Analysing the type of governmentality then is, or should be,
31 inseparable from analysing corresponding forms of resistance. As such, “without an
32 analysis of resistance, reversals and dissent, governmentality risks appearing as a
33 complete and all-successful form of power, and the subjects of governing technologies

1
2
3 risk emerging as mere passive targets or docile objects of liberal modes of conduct”
4 (Malmvig 2014, 296). Furthermore, practices of resistance, for Foucault, actually co-
5 constitute the power they oppose. Counter-conduct is thus embedded within
6 governmentality, representing forms of ‘resistance’ that rely on and are even implicated
7 within the strategies, techniques, and power relationships it opposes (Malmvig 2016;
8 Pieck 2015). The notion of counter-conduct is hence crucial in understanding forms of
9 hidden, unarticulated, or subtle contestations beyond open protests, riots, or direct large-
10 scale political confrontations against the disciplinary regimes global governance
11 propagates.

12
13
14
15
16
17
18
19 Counter-conduct takes various forms and reflects a desire among the governed to be
20 “conducted differently by other leaders (*conducteurs*) [...] towards other objectives [...]”
21 through other procedures and methods” (Foucault 2007, 259). Contextualised this way, it
22 involves the governed bringing the governor into alignment with *their* will and *their*
23 governances, thereby leading the governor to incorporate forms of governance favoured by
24 the governed into its programmes (O'Malley 1996). It is not simply rejection but the creation
25 of something new as people articulate their critiques, find allies, and reposition themselves
26 in relation to various powers they must confront (cf., Li 2005; Scott 2009). For example,
27 rather than outright rejecting the new PFM system, the political and bureaucratic counter-
28 conduct observed in IFMIS reforms involved calling for a system that accommodates ‘political
29 exigencies’ and cultural tenets of Ghana’s public bureaucracy. In this sense, resistance is
30 indirect, covert, and subtle; in other words, counter-conduct is hidden, invisible, and
31 invoking new practices that escape normalised practices of conduct (Lorenzini 2016).

32
33
34
35
36
37
38
39
40
41 This paper highlights the counter-conduct politicians and bureaucrats enacted to escape,
42 evade, and subvert IFMIS governmentality without staging an outright rejection.
43 Governmentality and counter-conduct shed light on why this reform underperformed and
44 failed to deliver its material policy objectives of fiscal discipline and accountability.
45 Integrating these two heuristics, our theoretical framework concerns the intricate
46 interrelationship between governmentality techniques and the resistance they solicit
47 (Pieck 2015). To this end, our empirical data captures specific forms of conducting the
48 IFMIS in a manner that negates the conductive-conduct IFMIS propagated as the
49 necessary techno-managerial apparatuses of fiscal disciplining.
50
51
52
53
54
55
56
57
58
59
60

4. Literature review: accounting, public sector reforms, and the WB in LDCs

Despite critical accounting literature having a rich trajectory on accounting reform failures in LDCs, a significant gap nevertheless persists – that of exploring and theorising the subdued ways political and bureaucratic actors resist and nullify the disciplinary effects such reforms intend to impose. Before expanding into broader developmental issues such as accountability, governance, civil society, and sustainability, public sector reforms provided the initial empirical phenomena for critical accounting research on LDCs. In the early 1990s, inspired by the ‘labour process debate’ underpinning much critical accounting research at that time, management accounting and control implications of structural reforms became a central theme in critical accounting research on LDCs (see Hoque and Hopper 1994; Uddin and Hopper 2001; Wickramasinghe and Hopper 2005; Wickramasinghe *et al.* 2004). With rich data on “how control operated at the level of practice and to explain why the systems of control worked in the ways they appeared to do” (Hoque and Hopper 1994, 5), they delivered valuable empirical and theoretical insights into how and why accounting-based controls in privatised public enterprises could not realise the ideal-type efficiency goals behind the structural reforms and instead became marginal, ritualistic, and de-coupled from operations (Uddin and Hopper 2001). In different ways, this initial research stream illustrated how the historically and contextually idiosyncratic cultural-politics that dominated postcolonial nation-states complicated and negated structural reforms. With such studies’ primary analytical attention being on control practices such as budgeting, the WB appeared only as an institutional and epistemic conditionality of importing ideal-type control technologies from the West. Take Hoque and Hopper’s (1994, 5) opening remarks, for example: “A WB consultant with worldwide experience of managing mills recently reflected that he would hate to be a General Manager of a jute mill in Bangladesh because the environment, which has evolved ‘willy-nilly’ over the years, has made management impossible.” This and other ‘impossibilities’ were attributed to cultural-political economies.

Inversely, critical accounting researchers found no significant differences in the techno-managerial essence of the Western accounting techniques and practices introduced to LDCs, and nor did they find these grossly inappropriate for LDCs. Instead, what complicated management systems and rendered these ineffective were the complex politico-historical conditions underlining the ways modes of production were historically articulated in these countries – from pre-colonialism to politicised market capitalism through colonial despotism, independence, state capitalism, politicised state capitalism, and market capitalism. Trevor Hopper and his students collectively consolidated this cultural-political economy explanation of the accounting and accountability problem of LDCs, with empirical evidence mainly

1
2
3 emanating from South Asia (see Alawattage and Wickramasinghe 2008; Hoque and Hopper
4 1994; Uddin and Hopper 2001; Wickramasinghe and Hopper 2005; and, especially, Hopper
5 *et al.* 2009). Embedded in this cultural-political economy explanation of control failures
6 were cultural-political issues such as ethnicity and race, party politics and patronage, trade
7 unions and labour market peculiarities, international finance and capital markets, and the
8 idiosyncrasies of the resulting accounting and control systems. They offered a post-Marxist
9 structural explanation to problems concerning reforming and modernising LDCs' public
10 sector enterprises.

11
12
13
14
15
16
17 Then came an 'African turn', which further enriched our understanding of the public sector
18 accounting reforms in LDCs not only in new empirical insights but also in widening
19 theoretical frameworks upon which such empirics were theorised. The attention was directed
20 towards nuanced cultural-political phenomena such as patronage, neocolonialism, and neo-
21 patrimonialism, as well as micro-organisational practices such as cost management reforms
22 (see. for example, Lassou and Hopper, 2016; Lassour *et al.*, 2019, 2021a, 2021b; Hopper
23 2017). They all approached LDCs' public sector reforms mostly from a cultural-political
24 economy perspective. They conceived contradictions and dialectics between the 'modern'
25 doctrines of managing public sector organisations and LDCs' cultural-political idiosyncrasies
26 as instrumental to the ways reforms became politically complicated and ultimately often
27 unsuccessful in achieving their ideal-type aims.

28
29
30
31
32
33
34
35
36 Other researchers arrived at similar empirical observations and conclusions but with
37 different theoretical framing. For example, Alawattage and Alsaïd (2018) drew on
38 institutionalism to understand accounting's political roles of speculation and signification in
39 institutionalising structural reforms and how these roles evolve with the state's political
40 ideologies. Extending this theoretical diversity, Rahaman *et al.* (2007) combined Bourdieu's
41 institutional sociology and Foucault's governmentality to provide interesting insights into the
42 ways accounting was ironically enrolled as a governmental technology in Ghanaian
43 privatisation but rendering the government reliant on external organisations' economic and
44 symbolic capital. Foucault's governmentality made further inroads into analyses of Ghanaian
45 public sector reforms when Alawattage and Azure (2021) triangulated governmentality with
46 agonistic democracy in analysing how WB-sponsored PFM reforms made the local
47 government accountable more to international funding agencies and less to their own
48 populace.

49
50
51
52
53
54
55
56
57
58
59 The WB often pervaded these empirical and theoretical narratives, wherein critical
60

1
2
3 accounting papers explored the WB's hegemonic role in public sector reforms. Questioning
4 the narrow criteria of profitability the WB adopted, Uddin and Hopper (2003) demonstrated
5 how Bangladeshi privatisation commercialised controls but brought declining employment,
6 wages, quality of working life, and employee rights. For Anisette (2004), the WB's dismal
7 reform record is not merely an outcome of its misguided privileging of the economic over the
8 social but instead concerns its very own institutional nature of pursuing the interests of
9 private international capital. As such, the WB's socio-environmental goals remain, at best,
10 marginal to its overall economic agenda. Neu *et al.* (2006) further advanced this accounting
11 exploration of WB hegemony. For them, its use of an assemblage of information generation
12 and reporting practices as "informing technologies" promotes the WB's legitimacy with other
13 potential borrower countries and ensures its continuing influence. Alawattage and Azure
14 (2021) considered WB-introduced technologies into LDCs from a governmentality angle,
15 arguing that WB's disciplinary gaze created in the name of "social accountability" short-
16 circuits democratic processes and ensures its own financial and epistemic hegemony.
17
18
19
20
21
22
23
24
25
26

27 In sum, critical accounting scholars have explored and theorised the dynamics of public
28 sector reforms in LDCs, particularly generating much understanding regarding the cultural-
29 political, institutional, and discursive dynamics underpinning public sector reform
30 inefficacies. Nevertheless, they have somewhat neglected why and how the social actors
31 subject to these reforms resist them. This does not mean they have ignored such resistance
32 altogether; indeed, it has been integral to their analyses of the cultural-political, institutional,
33 and discursive dynamics that work against these reforms. For example, much of the South
34 Asian studies mentioned above highlight how party politics, trade unionism, and
35 kinship/political patronage operate as political forces that negate the reforms' ideal-type
36 modernisation goals, while African studies on the cultural-political implications of resistance
37 often flagged neopatrimonialism as a cultural force against modernisation. Specifically,
38 Rahaman *et al.*'s (2007, 659) analysis concentrated on how accounting was listed in anti-
39 privatisation political discourses: how "seemingly benign accounting computations,
40 practices, and vocabularies are dissected and given multiple interpretations engendering
41 multiple potential consequences". Also, at a more grassroots behavioural level, Alawattage
42 and Wickramasinghe (2009) drew on James Scotts' "hidden transcripts" to explore how
43 subalterns reconstruct governance and accountability structures. Nevertheless, exploring
44 and theorising subdued forms of resistance by those who 'own', 'implement', and are
45 'internal' to the reforms remain to be addressed. Theorising such resistance through
46 Foucault's notions of counter-conduct, then, we aim to enhance and advance this relatively
47 neglected area of how those social actors 'powerfully' connected to those reforms, in their
48
49
50
51
52
53
54
55
56
57
58
59
60

1
2
3 day-to-day encounters, resist the disciplinary technologies the WB reforms introduced.
4
5

6 **5. Research context and methods**

7

8 Ghana's IFMIS is this paper's empirical story. Introduced in 2009, IFMIS centralised the
9 government's treasury operations into a single database to provide real-time data for
10 budget management and decision-making. The WB promoted and trumpeted this
11 digitally networked budgetary control tool as a model PFM toolkit for all seasons
12 (Schiavo-Campo 2017), discursively positioning it as an unquestionably good techno-
13 managerial system that peripheral nations require in order to eradicate their financial
14 indiscipline. As an integrated computerised system, it offers the ability to integrate
15 preventive and detective controls to reduce corruption by curtailing political and
16 bureaucratic discretion in spending decisions on public finances. IFMIS is an innovation
17 of WB's financial experts, based on careful diagnoses of Southern ruling class
18 behaviours, bureaucracy, and power relations (see Hashim and Piatti-Fünfkirchen 2018;
19 Schiavo-Campo 2017). Its primary purpose is to act as a control lever on politicians and
20 bureaucrats who control the public treasury –to conduct the conduct of those wielding
21 power over public money. As such, the WB celebrates this system as a significant
22 innovation in PFM. However, as our empirics amply demonstrate, WB's optimism
23 overlooks the institutional and political contexts within which the system operates and
24 how these contexts enable those who are subjected to IFMIS's disciplinarity to
25 circumvent it.
26
27
28
29
30
31
32
33
34
35
36
37

38 As an expenditure control tool, its success is judged by the extent to which it imposes
39 fiscal discipline, curtails political and bureaucratic elites' spending, and creates
40 transparency in managing the public purse. Indeed, emphasising expenditure
41 prioritisation and control reflects neoliberal efficiency, fiscal discipline, and
42 institutionalised accountability. More broadly, these reforms concern the new global
43 accounting and auditing technologies for making governments and individuals more
44 accountable and efficient (Power 1997). IFMIS integrates information technologies,
45 administrative and legal procedures, and accounting technologies into governance to
46 transform the national government into a disciplinary subject – one that follows market
47 rationality and thus subjugates the state itself to market apparatuses of governance
48 (Alawattage and Azure 2021). The aim is to discipline controllers of the public purse to
49 the *nth* degree: "It is a complete attempt at social engineering, governmentality in its
50 gross form" (Li 1999, 301).
51
52
53
54
55
56
57
58
59
60

Promoting discipline (i.e., fiscal discipline and corruption mitigation) and development (i.e., facilitating economic stabilisation and growth), the WB proudly advertised IFMIS as an antidote to the pathologies reflected in Ghana's grim fiscal statistics and economic data. However, despite the promise of 'expenditure control', Ghana experienced its worst fiscal slippages during IFMIS operations as corruption accelerated and expenditure went through the roof. For example, routing expenditures outside the panoptic gaze of IFMIS on account of instructions from the Ministry of Finance compromised and exacerbated Ghana's fiscal position (IMF 2018; World Bank 2017; Yartey 2014) in 2012 and 2016.

Poor fiscal statistics are traced to the failure of authorities to maintain a proper grip on the budget because of a fragmented and dysfunctional budgetary control system resulting in low budget credibility. Consequently, the reform emphasised budget credibility, especially as budget execution is often noted as the root cause of Ghana's unsustainable fiscal path and weak PFM system (IMF 2015; World Bank 2015), with IFMIS being considered the solution. WB has often decried and catalogued the country's legacy of weak budget execution in the following terms:

Budget credibility is low, and adversely impacts service delivery efficiency in Government. This is an overarching problem with multiple causes, starting with optimistic revenue forecasts, excessive capital spending, poor commitment controls, weak establishment controls over payroll, fiscal indiscipline and weak oversight of compliance [...] indiscipline in the budget execution and monitoring processes has worked to undermine the intentions of successive budget reforms. (World Bank 2015, 6).

However, despite massive techno-managerial and financial investments into improving 'fiscal discipline', no corresponding improvement has resulted; conditions have been worsening, and the expected efficacy of WB 'disciplinary mechanisms' has never materialised. Instead, those subject to being 'disciplined' have circumvented the 'fiscal disciplining' that IFMIS aimed to impose on them. The fundamental question is thus how this happened: the ways politicians and bureaucrats constructed and mobilised political agency to circumvent IFMIS's disciplinary apparatuses, which, in a purely techno-managerial sense, should be a sound system of fiscal control and governance (see Alawattage and Azure 2021). Our data collection and analysis were driven towards this fundamental question.

5.1 Data collection

Exploring how and why the global political desire for fiscal discipline failed necessitates understanding how and why relevant political actors could circumvent IFMIS's disciplinary effects. In methodological terms, this demands close contact with those associated with IFMIS in their day-to-day business. So, our research methods include interviewing such actors, observing how they deal with IFMIS in daily work life, and reviewing various documents and reports relating to IFMIS. Semi-structured interviews here help capture salient issues because they allow interviewers to modify the style, pace, and order of questions and thereby obtain more comprehensive responses. Interview participants were recruited from diverse stakeholders. The first cohort came directly through the first author's previous employment contacts and included employees of the Controller and Accountant General's Department (CAGD), which is the National Treasury – the bureaucratic institution at the frontline of accounting reform and policy execution. The second and third cohorts arrived via snowballing and included reform architects and advocates – politicians, government consultants, and high-level technocrats. Executive members of labour unions, public sector accountants, and policy think tanks with a substantial understanding of IFMIS constitute the final cohort. Tables I and II, respectively, list interviews and reviewed documents.

Table I: Interviewees

Interviewee	Position/Job Title	Duration (minutes)
Top management	Deputy Controller & Accountant General	46
Senior officials	Three Regional Directors	57; 49; 62
	Two Chief Accountants	49; 40
	Two Principal Accountants	55; 43
Politician	Former Minister	54
Procurement specialist	Financial Consultant (IFMIS)	50
Supreme audit institution	Auditor-General	66
Middle-level officials	Four Senior Accountants	48; 56; 49; 64
Junior-level officials	Two Accountants	47; 44
	Two Principal Accounts Technicians	65; 48
	Two Senior Accounts Technicians	55; 48
Trade union officials	Secretary-General	39
	Dep. Secretary-General	51

	Director of Research	55
Public sector accountant	Director of Finance	49
Policy think tank	Senior Programme Officer	62

Table II: Key documents

Source and Document Type	Publication Year
A. Ministry of Finance	
Public Financial Management Act (Act 921) https://www.mofep.gov.gh/sites/default/files/acts/PUBLIC-FINANCIAL-MANAGEMENT-ACT-2016.pdf	2016
Public Financial Management Regulations, 2019 https://mofep.gov.gh/sites/default/files/acts/PFM-Regulations-2019.pdf	2019
Public Financial Management Reform Strategy (unpublished)	2015
Public Financial Management Implementation Strategy (unpublished)	2016
B. Controller & Accountant General's Department	
Overview of Public Financial Management Reforms in Ghana (PowerPoint presentation) https://www.ifac.org/system/files/uploads/PAODC/day1-session-2-madamegraceadzore-an-overview-of-pfm-in-ghana.pdf	2015
GIFMIS & IFPSAS Implementation (PowerPoint Presentation) https://www.ifac.org/system/files/uploads/PAODC/day2-session3-mac-effort-k-adadey-ifmis-ipsas.pdf	2015
GIFMIS User Manual file:///C:/Users/User/Downloads/GIFMIS%20Login%20Process_s.pdf	2011
Accounting Manual for MMDAs	2011
C. World Bank/EU Reports	
Project Performance Assessment Report (e-Ghana project) https://ieg.worldbankgroup.org/sites/default/files/Data/reports/ppar_ghana_01032017_0.pdf	2018
Project Appraisal Document https://projects.worldbank.org/en/projects-operations/project-detail/P164783	2015
Ghana: Integrated Public Financial Management Reform Project https://projects.worldbank.org/en/projects-operations/project-	2016

detail/P164783.	
D. Public Expenditure and Financial Accountability (PEFA) Secretariat	
PEFA Performance Assessment Report https://www.pefa.org/node/351.	2018

Our fieldwork priority was to access discursive enactments and embodied experiences of those associated with IFMIS while, following O’Leary and Smith (2020), developing dialogical relationships with participants – exploring ongoing stories of struggles and frustrations/successes with IFMIS rather than static themes of planning and implementation. To guide our interviews, we initially had some broader themes pertaining to IFMIS design, implementation, and continual monitoring besides bureaucratic and political sensitivities/relevancies (see Appendix 1). However, such themes never restricted open dialogue between the interviewer and interviewee, enabling explorations of arising issues (cf., O’Dwyer *et al.* 2005) and of interviewee concerns such as challenges associated with IFMIS and participants’ reactions to the imposed discipline. These interviews, which were recorded and subsequently transcribed, took place in six of Ghana’s sixteen administrative regions and its capital city (Accra).

Field observations included attending one implementation review meeting and one management meeting at Treasury Headquarters. Publicly available and propriety documents (Table II) provided by the Ministry of Finance, PEFA Secretariat, and CAGD supplemented interviews and observations. We also reviewed relevant WB resources. Documents supported data triangulation to foster reliability but also helped contextualise other data within their institutional context and facilitated understandings regarding how WB’s governance intentions and their resulting ‘developmentality’ are articulated and discoursed. Described by Atkinson and Coffey (1997, 47) as “social facts”, documents are the most visible (and ‘official’) representations of what previously happened.

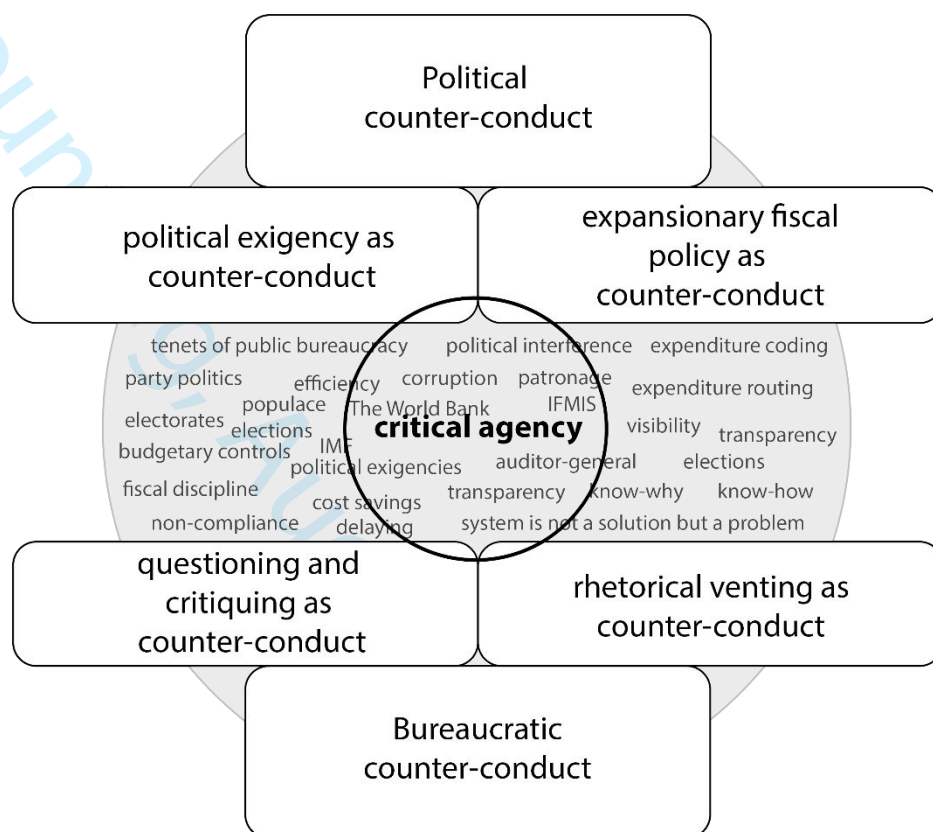
5.2 Data analysis

Consistent with previous researchers (e.g., Gilbert 2020; Lukka 2014), we analysed the collected material using an iterative process, oscillating between theoretical elements and empirical findings, which was possible because NVivo permits adding, combining, refining, and eliminating codes/categories throughout analytic procedures. During early readings of interview transcripts and ‘official’ documentary data, salient themes emerged: budgetary control, fiscal discipline, efficiency, the WB, resistance, reform

1
2
3 undermining public bureaucracy tenets, political interference, politically exigent
4 expenditure, issues of technical know-how and know-why, transparency and visibility,
5 patronage and party politics, and corruption. In various ways, how Ghanaian party
6 politics contradict IFMIS became a significant subtext of the interviewees' experiential
7 and documentary 'official' narratives. These themes aligned with those of other research
8 analysed in the literature review. Nevertheless, in identifying specific empirical instances
9 that illustrate the ways social actors accommodated, appreciated, interacted, and resisted
10 the changes that IFMIS introduced, we noticed how these initial themes/codes thematise
11 counter-conducting. As such, the final analytical phase involved identifying the core
12 themes that meaningfully consolidate the initial codes and themes into overarching
13 themes of counter-conducting. Two overarching and related themes concerned 'political'
14 vs 'bureaucratic' connections with IFMIS, which manifested how politicians and bureaucrats
15 distinctively mobilised their 'critical agency' to counter-conduct the disciplinary impositions
16 of IFMIS.
17
18
19
20
21
22
23
24
25
26

27 Figure 1 illustrates the coding schema. The themes were then built into narratives with the
28 most appropriate selections of evidential quotes and other data, which were then
29 redrafted several times to refine their empirical and theoretical suppositions and
30 interpretations (cf., O'Leary and Smith 2020). In this narration, the rich body of critical
31 literature on public sector reforms in LDCs, which we discussed in the literature review,
32 informed our interpretations.
33
34
35
36
37

38 **Figure 1: Interpretive schema – emergent themes**
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60



6. Empirical findings

We have delineated various counter-conducting strategies and practices into two primary and particularly pertinent themes: political counter-conduct and bureaucratic counter-conduct (see Figure 1). These two operate interdependently, each enabling the other, but are here separated for analytical purposes. In their accumulative outcome, both manifest the ways political actors inside the system struggle against the governmental specificities the system imposed on them. They both manifest social actors who are to be disciplined as objects (i.e., objectivation) qua being subjects (i.e., subjectivation) of the knowledge-power regime that IFMIS enacts. While being subjectivated and objectivated by the governmentality dispositif IFMIS places on them, they both express the will² “not to be governed *like that*, by that, in the name of those principles, with such and such an objective in mind and by means of such procedures, not like that, not for that, not by

² By ‘critical agency’ (Figure 1), we mean social agents’ capacity to express this will – gained from being not outside but inside the system that imposes governmentality on them. Critical agency thus does not manifest one’s outright capacity or will to reject or fight against the power-knowledge nexus that govern them but to get involved in the very same power-knowledge nexus as its constituent part and, thereby, to own and use it to their own expectations. In this sense, ‘critical agency’ here is not revolutionary or antagonistic but ‘alter-conductional’ or ‘agonistic’.

1
2
3 them” (Foucault 2007, 75). By political counter-conduct, we mean subtle resistive actions
4 mobilised and performed by the political elites who seek to escape the spending rules and
5 procedures the new accounting system imposes while embracing and actively
6 propagating the disciplining that IFMIS aims to instil. In contrast, bureaucratic counter-
7 conduct denotes actions by ordinary civil servants seeking to explore ‘legitimate’ and
8 ‘justifiable’ means of circumventing the accounting reforms they were asked to own and
9 implement. In their own substantive rationalities, such counter-conducts are potential
10 means of improving the system’s functioning within the specific contexts politicians and
11 bureaucrats would identify and define as idiosyncratic, hence needing “a slight bending
12 of rules”.

21 6.1 Political counter-conduct

22 6.1.1 *‘Political exigency’ as counter-conduct*

23 The discursive construction of ‘political exigencies’ provides politicians with the basis for
24 reinterpreting the rules and routing expenditure outside the system’s panoptic gaze. This
25 enables politicians to operate outside IFMIS ‘firewalls’ and continue the “political spending”
26 that reinforces their electoral patronage, especially during election campaigns. For example,
27 in the 2012 election, the NDC broke budget ceilings as election pressure exerted greater
28 demand from its core support base. Consequently, “the fiscal deficit rose from 3.2% of GDP
29 in 2011 to 11.6% in 2012” (World Bank 2017, 25). In 2016, fighting a crucial re-election,
30 NDC spent GH¢ 5.1 billion (US\$ 1.2 billion or 3% of GDP) outside the system (IMF 2018;
31 World Bank 2018).

32
33
34
35
36
37
38
39
40 Almost always, excess expenditure is unbudgeted for and thus without prior legislative
41 approval – as IFMIS’s rule of conduct requires – and hence outside IFMIS (IMF 2018; PEFA
42 2018; World Bank 2018). Spending without properly pre-approved budget items and
43 corresponding budget codes should be impossible, and spending should be within
44 approved budget limits. Given that allowable expenditure items are pre-coded to the
45 system, the only way to circumvent the rules was to route expenditures outside the
46 system’s gaze (World Bank 2018). The Auditor-General captures the pervasiveness of
47 such spending:

48
49
50
51
52
53
54 My review of sampled GoG transactions disclosed that payments
55 totalling GH¢351.3 million were made by the Ministry of Finance to
56 some contractors on behalf of some Ministries, Departments and
57 Agencies (MDAs) outside IFMIS contrary to previous audit
58
59
60

1
2
3 recommendation (GAS, 2015, 5).
4
5

6 Our review of the records of three sampled MDAs showed that some of
7 their transactions were processed outside IFMIS. [...] We detected this
8 anomaly when we compared the MDAs' Sub-CF bank accounts to the
9 transactions relating to the MDAs in IFMIS. Our analysis showed that
10 transactions totalling GH¢66,387,161.08 in the 3 MDAs' Sub-CF bank
11 accounts had no corresponding details on the IFMIS platform
12 (GAS, 2014, 9).
13
14
15
16
17
18

19 As the country geared towards the 2016 elections, spending outside the system became
20 so rampant that the then Executive Director, Vitus Azeem, of the Ghana Integrity Initiative
21 (GII) – the local chapter of Transparency International – called on the Legislature to exert
22 vigilance in its oversight role over the executive arm regarding fiscal discipline and
23 spending efficiency. He explains why:
24
25
26
27

28 These are the things that we have been complaining about –
29 government spending outside the budget, making promises of new
30 projects that are not included in the budget – and so if Parliament
31 doesn't start now by calling the executive to order, the situation may get
32 out of hand by 2016. It is very dangerous as we are approaching an
33 election year ([https://www.modernghana.com/news/587295/call-](https://www.modernghana.com/news/587295/call-presidency-to-order-on-overspending-.html)
34 [presidency-to-order-on-overspending-.html](https://www.modernghana.com/news/587295/call-presidency-to-order-on-overspending-.html), 2014, December 14th).
35
36
37
38
39
40

41 Azeem's fear over unbudgeted election-related spending and concomitant fiscal slippage
42 is not unfounded as "election years in Ghana tend to be associated with an expenditure
43 boom" (PEFA 2018, 166), doing so to meet electoral constituents' demands and sustain
44 patronage networks for political survival.
45
46
47
48

49 Beyond routing expenditure outside the system, strategies of selective compliance also
50 manifested as political counter-conduct:
51
52
53

54 Our further review [audit] showed that some institutions processed
55 their transactions using IFMIS but paid outside the IFMIS, leaving the
56 status of the payment invoice as unpaid (GAS 2014, 14).
57
58
59
60

1
2
3 Notably, this political counter-conduct occurred under a regime that proudly
4 proclaimed the reform as “homegrown”. John Mahama, president between 2012 and
5 2017, frequently expressed a personal commitment to the reform. This paradox parallels
6 Malmvig’s (2014) analysis of Arab governments participating in European Union bilateral
7 reform initiatives, where leaders often vocally embraced political reform goals yet
8 simultaneously worked to defunct them. In Ghanaian politics, this paradoxical political
9 commitment alongside counter-conducting against it suggests the political elites ‘own’
10 the disciplinary systems that discipline the ‘other’ but not themselves. Ironically, this
11 infuses a form of ‘political sovereignty’ over the governmentality the IFMIS attempts to
12 propagate.
13
14
15
16
17
18
19
20

21 *6.1.2 Expansionary fiscal policy as counter-conduct.*

22 Expansionary fiscal policies were amplified during election years to demonstrate that the
23 government wanted to be conducted differently. For example, in the lead-up to the 2012
24 election, escalated spending brought budget overruns in many ministries. The Auditor-
25 General highlighted the scope and practice of cost overruns:
26
27
28
29

30
31 During my review of the 2012 Consolidated Fund, I observed that the
32 Goods and Services and Assets expenditure of 17 MDAs totalling
33 GH¢2,155,845,054 exceeded their revised budget of GH¢921,408,338
34 by GH¢1,234,436,716, representing an adverse variance of 134 per
35 cent. (GAS 2012, 25)
36
37
38
39

40 The Auditor-General then concluded:
41
42

43 The excess expenditure of GH¢1,234,436,716, which was committed
44 during the year, in my view, affected the cash flow position of
45 Government and, as a result, culminated in outstanding liabilities of
46 GH¢592,812,032, as at the end of the financial year (GAS 2012, 26).
47
48
49
50

51 The counter-conductive use of monetary policy against the disciplinary doctrines of PFM
52 reforms is further evidenced by political authorities using the Bank of Ghana (BoG) as the
53 primary source for financing government fiscal deficits. Furthermore, BoG partially
54 reversed its Inflation Targeting Policy Framework of early 2002, when it abandoned its
55 monetary aggregates targeting regime of the adjustment era. Before the IMF-inspired
56 2016 amendments to the BoG Act (Act 612), the initial regulation capped the Bank’s
57
58
59
60

1
2
3 government budget financing at 10% of the previous year's fiscal revenues. Even this 10%
4 financing window provided considerable grist for fiscal excesses, as it was a cheap and
5 convenient funding source despite the associated perils of an expansionary fiscal policy
6 stance. Against financing ceilings and reform demands for spending discipline, "the Bank
7 of Ghana financed an average of 18% of the Government's fiscal deficit between 2012 and
8 2014" (World Bank 2015, 3). As Bawumia and Halland (2017) demonstrate, BoG's net
9 claims on government increased from GH¢ 1.4 billion in the 2008 pre-reform era to GH¢
10 10.6 billion by August 2014. Consequently, inflation rose sharply from 8.5% in 2010 to
11 17% by the end of 2014, while the producer price index inflation oscillated around
12 17.1% throughout 2012 and rose to an average of 35.8% in 2014 (World Bank 2015,
13 3).

14
15
16
17
18
19
20
21
22 Unsurprisingly, Ghana scored 'D' on budget reliability in its 2015–2018 PEFA
23 assessment, with PEFA concluding that "there is a significant amount of non-transparency
24 in the budgetary system in Ghana that can negatively impact on budgetary outcomes"
25 (PEFA 2018, 18). Given that IFMIS is a budget management tool with expenditure control
26 being its central appeal, this 'D' and a grim verdict on budget transparency suggests the
27 political leaders did indeed not want to be governed like that, by that, in the name of WB's
28 so-called principles of fiscal discipline and expenditure control.

33 34 35 **6.2 Bureaucratic counter-conduct**

36
37 Foucault claims that achieving governmental objectives requires guiding conduct to
38 produce "governmentalizable" subjects (Dean 1999, 23) who are open and amenable to
39 governmental interventions and techniques (Odysseos 2011). For Foucault, government
40 is about "structuring of the field of action of others" (Foucault 1982, 211) for specific
41 objectives. Ironically, this attempt at structuring others' possible fields yields 'counter-
42 conduct', which is hence implicated in the very power it opposes (Malmvig 2014) and
43 involves considerations of how one is conducted and how one could be conducted
44 otherwise. Going beyond readings of resistance, this paper sees counter-conducts not as
45 a complete refusal of governmental processes but, instead, as struggles "to claim and
46 obtain an *other* conduct, in order for the individual to be conducted (or to conduct
47 him/herself) *autrement*" (Lorenzini 2016, 11). This idea highlights the "immediate and
48 founding correlation between conduct and counter-conduct" (Foucault 2007, 196) – that
49 is, how government is inextricably linked to how not to be governed (Odysseos *et al.*
50 2016). Against this theoretical backdrop, we outline two major counter-conduct
51 practices enacted by bureaucrats.
52
53
54
55
56
57
58
59
60

6.2.1 Questioning and critiquing as counter-conduct

As Odysseos (2016, 183–184) observes, counter-conducts do not always involve outright rejection or refusal of conduct as they can also manifest simply “as a questioning, reworking and elaboration of pastoral power” while sometimes reinforcing, redirecting or improving the mechanism of conducting power. Counter-conduct, nevertheless, always calls for people, both individuals and collectives, to refuse what they are and invent new ways of being by questioning current governmental practices (Foucault 1982, 785). As Cadman (2010) argues, counter-conduct encompasses “the right to question [and], as practices ... enable governed subjects to experience and possibly transfigure a given field of power relations by questioning the regime of truth through which individuals are governed” (Zembylas 2018, 634). Regarding IFMIS, bureaucrats problematised, questioned, and critiqued the reforms for a broad range of reasons, which, one way or the other, manifest their perception and experiences of reforms as a threat to the distributional balance of power that they enjoyed as bureaucrats. Specifically, these bureaucrats’ perceptions and experiences of losing their administrative discretion over authorising expenses played a crucial role in their IFMIS resistance, especially as public service here involves a political hierarchy wherein one’s power-position brings incentives and influence but also personal connections with others in powerful positions (cf., Weber 1947).

For decades, Ghanaian public bureaucracy was defined and organised around politicised positional power, but reform tilted this power towards IFMIS technocracy and technical know-how. Resistance to this re-territorialising of power emerged, especially among the “old cadre of the bureaucracy” whose bureaucratic position power IFMIS was ultimately about usurping by reframing the ways and the conditions on which decisions are to be (or not to be) made and actions are to be (or not to be) taken (Azure 2019). As Respondent 4 notes:

“This system has brought so many problems to us. In the past ... the structures, hierarchy, administrative wisdom, and seniority were respected [...]. Now, those small boys with computer skills control the show. ... it is those at the IFMIS secretariat. Some of them are even more powerful than the Controller himself. What system is this that makes subordinates more powerful than the Controller himself?”

Respondent 8 echoes this resentment and advises reform advocates to advance gradually:

1
2
3
4
5 “Those at the IFMIS secretariat are running the show now. Some of the
6 most powerful are people without any knowledge in accounting. You
7 see, it is the reason why we have some problems [...], the work has
8 spoilt now. We are just waiting for retirement to leave the system for
9 them. ... we have to tread cautiously with these reforms that give power
10 to only people with IT background.”
11
12
13
14
15

16 Their message is clear: we do not want “to be governed thusly like that, in the name of those
17 principles [...] by means of such procedures” (Foucault 2007, 75). However, they need a
18 political basis to counter such procedures. Relying on their professional identity of public
19 accountancy, which is political, they see IFMIS not as public accountability, with which only
20 they can and should be entrusted, because IFMIS’s information technology is *working against*
21 public accountability. For these bureaucrats, the reform cannot and must not be fully
22 complied with because new system protocols usurp and disregard “civil service” command
23 structures. By alluding to the so-called “forgotten doctrines of good old bureaucracy”,
24 some respondents questioned the IFMIS’s purpose and argued that it is to undermine the
25 public sector’s administrative logic. For such respondents, the reforms undermine long-
26 held public service values and are about altering the bureaucratic doctrines that, for
27 them, define “good public service”:
28
29
30
31
32
33
34
35

36 “The long-cherished values that define public service are being
37 colonised and subverted by commercial interests and private-sector
38 logics of this reform [...] We have problems, but ... many are trying to
39 conform or just go along.” (Respondent 2)
40
41
42
43

44 Many public sector accountants interviewed saw the newly introduced vocabulary,
45 concepts, methods, and values from the private sector as not simply accounting reform
46 but an “institutional cannibalisation project” (Respondent 2). For long-serving public
47 accountants who built their careers on mastering institutional and constitutional codes
48 and on their political dexterity in using this mastery for getting (or not getting) things
49 done as political situations require, new terminologies and technologies of cost
50 management and strategic planning, for example, were threatening. Without the
51 political power to challenge this outright, reform must be counter-conducted. As such,
52 ideological and doctrinal criticisms of the reforms justify people’s willingness, if possible,
53 not to comply and to deviate from system protocols. Counter-technocratic notions such
54
55
56
57
58
59
60

1
2
3 as “political exigencies” (discussed earlier under political counter-conduct) thus become
4 possible and favoured because the old guards of bureaucracy can and will form
5 coalitions with the political elites to conduct outside IFMIS. Their critical agency to do so
6 emanates from their invigoration of political doctrines such as “serving the populace”.
7 This conducting outside IFMIS is not an existential threat to it; rather, it makes it a system
8 that needs using and circumventing as “necessary by relevant people”. People’s critical
9 agency to counter-conduct IFMIS’s governmentality emanates from their political
10 capacity to become a ‘necessary and relevant’ conductor of state politics.
11
12
13
14
15
16

17 Our data reveals that counter-conducting is not necessarily political freedom but
18 political contradictions manifesting in various ways. Respondent 6 noted that “even more
19 concerning is the absence of programmes to help accountants navigate the tension” the
20 reform has generated. He specifically referred to how reform had skewed power and
21 control over resources to create new fiefdoms and overlords, whereby the power of
22 authorisation and monitoring as techniques of fiscal disciplining became centralised. As
23 such, self-identified ‘old-school bureaucrats’ see that which needs resisting as not the
24 IFMIS itself but this new overlordship it created:
25
26
27
28
29
30

31 “How can you give power to one person to decide who should be paid
32 or not in the whole set-up? This reform concentrates too much power in
33 the hands of the Chief Cashier. That office decides who should be paid
34 and who should not. We need to take a second look...that is not how the
35 system used to be. It shouldn’t work this way.” (Respondent 11)
36
37
38
39
40

41 Critique always exists in relation to discourse, which itself must make some form of truth-
42 claim or produce some form of knowledge (Foucault 2007), and against which “critique
43 makes distinctive truth-claims” (Boland 2014, 115). IFMIS thus creates a truth-claim
44 that accounting practices akin to those of the private sector can make the public sector
45 better and more efficient. Above all, it is this truth-claim that disturbs the bureaucratic
46 mentality that attracts counter-conduct:
47
48
49
50

51 “You see, the public sector is public. It can never be run like the private
52 where things are in place. In the past, when you received a warrant, it
53 was accompanied with money to Bank of Ghana. Under the reforms,
54 receiving a warrant is just a piece of mere advice. Suppliers no longer
55 want to do business with us. They are crying [...] If you want to bring
56
57
58
59
60

1
2
3 what is happening in the private sector to here, my brother, it won't
4 work." (Respondent 15)
5
6
7

8 This critique is not without merit. Driven by the idea that private sector techniques of
9 control and governance are necessarily superior in efficiency terms, reformers often
10 assume that techno-managerial reforms resemble private sector reorganisations (see
11 Brunsson and Olsen 1993). They tend to ignore the public sector's political complexity and
12 the ideological and political value many civil servants attribute to 'publicness' as a
13 political doctrine and consciousness. As our empirics amply demonstrate, introducing
14 new techno-managerial systems labelled and decorated with the message that they have
15 been successful in the private sector (and hence should equally be successful in the
16 public sector) has created an ideological discomfort and a perceived existential threat
17 and, consequently, antagonisms among those who have long identified themselves as the
18 vanguards of public service.
19
20
21
22
23
24
25
26

27 *6.2.2 Rhetorical venting and complaining as counter-conduct*

28 Rhetorical venting, a particularly visible and widespread counter-conduct practice,
29 constituted bureaucrats' everyday "ordinary weapons" that "fall short of outright
30 collective defiance" (Scott 2009, 29) but express their discontent with the new
31 accounting system they were mandated to implement. Everyday expressions of
32 resentment towards the new system arose especially because the system required
33 computing skills to attain job competence. For some, this demand challenges their long-
34 built professional identity and power-position, becoming "a joke among the younger
35 guys". To better understand how perceived threats to professional identities and power
36 positions elicited bureaucratic counter-conduct, pre-reform public bureaucracy and its
37 computing demands need clarifying. As with many public bureaucracies in the global
38 South, computing skills were abysmally low within this Ghanaian sector for several
39 reasons. First, computers were introduced into the Ghanaian public sector only gradually
40 in the early 1990s, mainly replacing typewriters for secretarial and clerical work. With
41 this, computers commonly resided on the desks of clerical staff and not with senior-level
42 bureaucrats. Second, the government failed to make significant investments in Ghana's
43 incipient IT infrastructure. Limited investments in IT nevertheless digitised work in that
44 producing administrative reports became computerised; however, this was often offline
45 without virtualised, networked, online, and real-time information processing. Third, civil
46 servants, popularly called 'BBCs' (Born Before Computers), who enrolled before
47 computers became vogue in public bureaucracy either resisted developing their own
48
49
50
51
52
53
54
55
56
57
58
59
60

1
2
3 computer skills or were too busy doing other things they considered more
4 administratively and politically important than spending time learning computers:
5
6
7

8 “I am a 'BBC. My job is being challenged or, should I say, being
9 destroyed by a reform requiring me to be proficient in computers [...]
10 with just three years to go on retirement. This is a very hard demand on
11 me.” (Respondent 22)
12
13
14
15

16 Though superficially appearing as a rather generic dislike of computing by “a bunch of old
17 bureaucrats” (as often referred to by IFMIS proponents and promoters), this rhetorical
18 venting underpins more profound desires and fears relating to their self and their identity.
19 As Respondent 22 suggests, there is more to this than requiring public sector accountants
20 (PSAs) to learn computer skills: it is an attempt to convert bureaucrats into what he calls
21 “*mouse-clicking accountants*”, which for us, through our theoretical lenses, is a form of
22 subjectification that the concerned so-called BBCs resented. IFMIS requires and enacts a ‘new
23 type of individual’, here being a ‘new type of PSA’ who is subjected to computer-based
24 accounting’s technocratic gaze and visibility. This involves re-territorialising accounting
25 work as definite system-dictated actions (often framed by drop-down menus and tick-boxes)
26 that lessen the power and discretion of accountants to make political decisions (often in
27 coalition with other powerful actors such as Ministers and Municipal/District Chief
28 Executives). The computer screens with system-dictated choices such as field entry boxes
29 created new ‘work and decision spaces’ whereby previous political decision-making
30 territories were translated into technical acts of following WB-set rules and procedures.
31 IFMIS was *meant* to create ‘computerised accountants’ who can implement WB desires of
32 New Public Management (NPM) and depoliticisation, whereas the PSAs identify themselves as
33 ‘political accountants’ who have a political stake and responsibility in the public purse.
34 Rhetorical venting of demeaning computers is just a manifestation of this identity crisis, as
35 Respondent 38 demonstrates:
36
37
38
39
40
41
42
43
44
45
46
47
48
49

50 “For the accountant, the chequebooks we keep in the security safe, the
51 ledgers on our desks, the calculators, the financial code, and
52 establishment warrants in our drawers, relevant legislations, and acts in
53 our book racks [...] are the things that define us as public sector
54 accountants [...] now all these are reduced to computers-clicking clerks.
55 We don’t have to use any of those. So, I ask myself [...] what is the
56 difference between me and the administrator or the personal secretary?
57
58
59
60

1
2
3 This is the reason why we think this accounting change is not good for
4 some of us.”
5
6
7

8 Bureaucrats’ animosity towards the reform hints at perceived losses or dilutions of
9 professional identity, as Respondent 12 conveys:
10
11

12 “there has to be something for us because we have done this job for so
13 long. Our problem is the computer, not the process or the work. As for
14 the process, we know it already. It is the ‘clicking’ that is the problem
15 we have, and I ask myself every day – are they saying that without
16 computer knowledge, we are redundant? [...] so, let’s be careful with
17 everything computer.”
18
19
20
21
22

23 Respondent 10 rhetorically vented about computers being their enemy and demeaning
24 their job:
25
26
27

28 “IFMIS has made some of us seem like illiterates. Meanwhile, this is a
29 job we have done for years since joining the service [..] now suddenly
30 they say everything is computer. Look, it is a problem, and the system
31 should make room for us.”
32
33
34
35

36 These accounts embody interviewees’ struggles and frustrations, as participants spent
37 much time emphasising their cherished past identities that they now consider stolen,
38 diluted, or even destroyed. As these excerpts reveal, counter-conduct involves struggles
39 to present differently by producing other modes of being, knowing and known, seeing and
40 seen, and conducting and conducted. It also involves appeals to be conducted differently –
41 not a total rejection or refusal of governance-imposed conduct but day-to-day exhibitions of
42 these people’s dislike of and detachment from governance apparatuses despite still being
43 conducted by these. Critiques and venting are not simply rhetorical; they are, in effect,
44 manifestations of bureaucratic counter-conduct within various decision-making forums.
45 Bureaucratic counter-conducting mobilises politics against governmentality’s technocratic
46 apparatuses to create, in coalition with political elites, political possibilities for making fiscal
47 decisions operable outside IFMIS, rendering IFMIS helpless in fiscal disciplining.
48
49
50
51
52
53
54
55
56

57 7. Discussion

58

59 The explicit goals of IFMIS are fiscal discipline to eliminate perennial budget deficits,
60

1
2
3 improved budget management, robust financial control, effective Government reporting, and
4 efficient public expenditure management (World Bank 2015). Regarding policy aspiration,
5 IFMIS seeks to regulate and shape public servants' spending behaviour to transform them
6 into financially disciplined and responsible subjects when they manage public money. As
7 Miller and Rose (1990) argue, neoliberal governing means the individual has come to replace
8 the state as the centre of conduct. However, this attempt to regulate or shape politicians' and
9 bureaucrats' behaviour to ensure the "right disposition of things" (Foucault 2007, 87–110),
10 meaning fostering fiscal discipline, was routinely counter-conducted. Seeing IFMIS as a
11 government technology, we analysed how the bureaucratic and political actors circumvented
12 the reform's newly imposed disciplinary regime by enacting different modes of counter-
13 conduct: expansionary fiscal policies, routing expenditures outside the system's panoptic
14 gaze, questioning or critiquing, and rhetorical venting and complaining. These political
15 counter-conduct practices were ambiguous and contradictory, but they also allowed the
16 political actors to simultaneously embrace and resist the disciplinary regime, creating
17 subdued politico-administrative spaces and possibilities for undermining the spending
18 restraints IFMIS's techno-managerial apparatuses imposed. Consequently, contradicting WB
19 and IMF advice, the government's fiscal choices became expansionary and heavily tilted
20 towards social and recurrent expenditure, leaving a very modest envelope for productive
21 investment. Expansionary fiscal policy resulted in double-digit fiscal deficits of 11.6% and
22 10.9% of GDP in 2012 and 2013 respectively and remained in double digits through 2013
23 and 2014, while debt servicing costs rose from 3.3% in 2012 to 6.4% in 2016 (IMF 2015,
24 2018; World Bank 2017; Yartey 2014). These numbers evidence that the fiscal discipline
25 IFMIS sought never materialised, with forms of counter-conduct we previously discussed
26 being the underlining causal dynamics.

27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43 Such counter-conduct parallels the resistance Foucault described in his lectures on
44 *Security, Territory, and Population* (Foucault 2007), wherein Foucault explained what
45 counter-conduct is and is not and what it is directed and not directed against. He argues
46 that counter-conduct is about "being conducted otherwise, yet it is not addressed against
47 the exercise of political power or economic exploitation, but against relations of power
48 that seek to steer and guide behaviour towards specific goals" (Malmvig 2016, 246). Thus,
49 counter-conduct constitutes conduct and does not reject or refuse all forms of conducting
50 the conduct. Hence, it is not an attitude of "we do not want to be governed at all"
51 (Foucault 2007). Rather, it involves actions that explore alternatives to current
52 governing practices, which may help uncover otherwise overlooked or depoliticised
53 contesting voices.
54
55
56
57
58
59
60

Discourses of “political exigency”, a dominant form of counter-conduct we observed, instil a political agency under the rhetoric of “caring for the local populace” beyond global governmentality’s-imposed rules of conduct. Seemingly it operates under the doctrine that, if and when necessary, politicians should be able to spend on political exigencies to take care of people. If they are doing something wrong, then people will reject them electorally. That is democracy. As one of our interviewees even reminded us that this coheres with the UN Universal Declaration of Human Rights, which states that the people’s will be the basis of the government’s authority (United Nations Universal Declaration of Human Rights, 1948). So, here we see counter-conduct as plotting democracy against governmentality under the notion of “political exigencies” and that it manifests ‘alter-conductional’ rather than ‘anti-conductional’ struggles that locally and laterally challenge some but not all ways of being led (cf., Rossdale and Stierl 2016). Like anyone else subject to IFMIS’s disciplining, politicians should be identified not as ‘sovereign or political leaders’ but as ‘budget holders’, ‘accounting clients’ and ‘cost/budget centres’ whose conduct is conducted through rule-based codifications of actions and decisions and the techno-managerial surveillance these codifications offer. As such, mobilising ideas of “political exigencies” while being “never fully free from governmental conduction, counter-conduct points to the always-already existing potentiality for the subject to be/come otherwise, to create counter-narratives and counter-realities” (Rossdale and Stierl 2016, 162). Hence, the “will not to be governed is always the will not to be governed thusly, like that, by these people, at this price” (Foucault 1997, 72).

As the empirical section demonstrated, expansionary fiscal policy intertwined with discourses of “political exigencies” is politically necessitated by politicians to handle electoral dynamics, resulting in gross fiscal indiscipline manifested by Ghana’s low ranking in budgetary reliability according to global fiscal governance measures. Perhaps scholarly explanations (see Hibbs 1977; Kraft 2017) provide partial clues about the government’s fiscal behaviour and help clarify disjunctures between rhetoric and reality. Pioneered by Hibbs’ (1977) seminal work, partisan literature contends that parties conduct policy in their core constituents’ interests. This implies that left-wing governments run budget deficits more frequently and expand government spending, while right-wing governments enact austerity policies to reduce spending and balance budgets (Kraft 2017, 1431). In other words, as a labour-friendly party, the Left runs expansionary budgets to reduce unemployment risks, while the Right engages in fiscal discipline to accommodate capital owners’ inflationary concerns. Perhaps the current study’s evidence

lends credence to such literature. For example, during the NDC's eight-year rule (2009–2017), Ghana's macro-economic instability had two main drivers: the excessive wage bill and the deepening debt level (Bawumia and Halland 2017; IMF 2015; World Bank 2017; Yartey 2014). The NDC belongs to the centre-left of Ghanaian politics; thus, submitting to fiscal and spending discipline in line with the reform's dictates may be considered politically constraining. From this perspective, the structures of party-political patronage and the political contracts parties hold with their electoral base provide the necessary political conditions and reasons for political parties to counter-conduct the reform they propagated and promised to implement. This means that the political counter-conduct of Ghana's ruling class exemplifies Hashim and Piatti-Fünfkirchen's (2018) admonitions about IFMIS effectiveness as a budget management tool depending not only on its technical robustness but also on the political and institutional conditions on which it operates. The technical robustness of IFMIS as an expenditure control tool is not dubious; its undoing is rooted in politico-institutional soil. As PEFA's 2015–2018 assessment report on Ghana's PFM performance notes, while "IFMIS can guard against expenditure commitment, [...] it does not work if government is able to circumvent the IFMIS" (PEFA 2018, 166). The alternative routing of expenditures (i.e., outside the system), the refusal to follow the reform programme through (given rapidly widening fiscal deficits), the unwillingness to contain the wage bill expansion, and the failure to halt subsidy payments all exemplify counter-conduct and highlight "a different form of conduct [...] of wanting to be conducted differently through other procedures and methods" (Foucault 2007, 194–195).

While bureaucratic counter-conduct practices were mundane, discreet, and disguised tactics based on ambiguous forms of dissent (Bleiker 2000), they nevertheless represent empirical manifestations of bureaucratic discursive "struggle against the processes implemented for conducting others" (Foucault 2007, 201). However, as our empirics show, bureaucrats' counter-conduct practices were not necessarily rejecting accounting reform in general but instead inventing new ways of doing things through a desire to escape and survive that is not framed as political (Scott 1985). Bureaucratic counter-conduct manifests a desire to foster the emergence and development of alternative managerial practices that benefit the entire organisation (Courpasson and Dany 2009). For IFMIS, "the right disposition of things" is the technocratic routinisation, standardisation, and centralisation of how fiscal decisions are made, implemented, and monitored. This involves computer-based rationalisations of choices that politicians and bureaucrats can make. Not everyone is fully convinced with this direction of reform, though. Bureaucrats, for example, were incensed by IFMIS threatening their

1
2
3 balance of power within the public bureaucracy and the consequent loss or destabilisation
4 of their professional identity and privileges. They thus enacted forms of counter-conduct to
5 bring about alternative ways of doing things. Casting themselves as well-experienced,
6 hardworking, and dedicated civil servants who know what is best for public service, they
7 questioned the technocratic centralisation's granting of excessive power to computer
8 software. This political rhetoric, often uttered to justify bureaucrats' making of fiscal
9 decisions outside IFMIS, helped bureaucrats recreate a political space beyond the disciplinary
10 gaze of global funding agencies such as the WB and IMF.

11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Contrasting the classical conception of resistance that privileges open, overt, and organised
opposition, the particular resistance observed herein is subtle – an ambiguous mixture of
resistance and compliance (Ybema and Horvers 2017). Despite questioning the reform,
bureaucrats agree that reform is necessary for efficient public service, but only if it does not
destabilise their privileged positions and identity. Almost all our respondents, even those who
identify themselves as “old guards of the administrative bureaucracy”, agree that ‘fiscal
disciplining’ is necessary for the country’s development and better public service delivery.
They agree, in principle, that the order of things needs changing and the efficiency of practice
needs improving. What they disagree with, though, is this particular reforming of their
conduct through technocratic centralisation and routinisation, as it subjugates them within
the hierarchy. In this counter-conduct, reform itself is not resisted, but this particular
subjugation is. In this regard, Ybema and Horvers (2017) cautioned that compliance and
resistance should thus not be seen as “either–or responses” or as absolute categories. That is,
they co-exist.

This understanding extends and further clarifies the neocolonial arguments that critical
accounting research has hitherto advanced regarding public sector reforms in LDCs,
especially in reproducing centre-periphery dependency in development through WB-
sponsored programmes (see Lassou and Hopper 2016). Irrespective of political parties
competing and having politico-ideological differences they take to the populace, they all
embrace and collaborate with WB proposals and programmes. In principle, the Ghanaian
state and the political parties constituting it have acknowledged their fiscal, institutional, and
epistemic dependency on WB and alike. As such, the centre still holds a governing link with
the periphery and actively seeks to instil forms of governmentality that make peripheral states
governable, with IFMIS being such an example. However, neocolonialism also means that
such impositions would always be a contested terrain wherein the colonised would never be
totally subjugated. Writing back to the empire, the colonised can carve out a cultural-

1
2
3 political space that makes them deviants from their coloniser's desires. Our counter-conduct
4 empirics illustrate this.
5
6
7

8 **8. Summary and conclusions**

9

10 Drawing on Foucauldian governmentality and counter-conduct as its theoretical anchor
11 (e.g., Foucault 1982, 1997, 2002, 2007; Miller and Rose 1990; Rose and Miller 1992) and
12 writing into the critical accounting literature on public sector reforms in LDCs (e.g.,
13 Alawattage and Alsaïd 2018; Alawattage and Azure 2021; Hopper 2017; Hopper *et al.* 2017;
14 Hopper *et al.* 2009; Lassou and Hopper 2016; Lassou *et al.* 2021a), this study examined how
15 and why WB-imposed governmentality apparatuses become fragile. It reveals
16 accounting's use in constructing a regime of financial discipline in the Ghanaian
17 government, echoing the idea that accounting operates within a "disciplinary matrix"
18 through its capacity to exert "discipline on people and performance by its forms of
19 calculations" and its development as a field of expert knowledge (Walker 2010, 630).
20 Accounting literature has shown accounting as a technology of governing at a distance, given
21 its ability to conduct the people's conduct (e.g., Miller and Rose 1990; Sánchez-Matamoros
22 *et al.* 2005). These Foucauldian analyses of governing have uncovered accounting's capacity
23 to create governmental knowledge, which allows the shaping, normalising, and
24 instrumentalising conduct of others to achieve objectives that governors consider desirable
25 (Sánchez-Matamoros *et al.* 2005). For example, Neu and Graham (2006) showed how
26 accounting was used to identify First Nations people in Canada as a population to be
27 "governed": to control and alter the behaviour of indigenous people, and how governmental
28 accounting has been implicated in restructuring and regulating habitus and behaviour (Neu
29 and Gomez 2006). Consistent with Neu and many others, our study highlights how powerful
30 actors like WB can enrol and mobilise accounting procedures in pursuing neoliberal
31 economic doctrines such as fiscal discipline, enterprising public services, etc., albeit not so
32 successfully because of the governable subjects' critical agency. Our analysis focused on the
33 critical agency of those subject to this governing – specifically, ways these subjects counter-
34 conduct governmentality.
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49

50
51 Our study complements and expands previous research on how supranational
52 organisations such as the WB govern at a distance by implementing governmental reforms
53 in peripheral nations (e.g., Alawattage and Azure 2021; Neu and Gomez 2006; Rahaman
54 *et al.* 2007) and how their governance is evaded or subverted by local actors via counter-
55 conduct (Death 2010, 2016; Foucault 2007). We have empirically demonstrated how
56 local actors in peripheral nations counter-conduct WB-sponsored governmentality while
57
58
59
60

1
2
3 being a constitutive element of such reforms. This study also responded to Allain *et al.*'s
4 (2021, 611) calls "to study subtle resistance in the public sector where major reforms are
5 still in progress". More broadly, our study extends accounting and development
6 literature (e.g., Hopper *et al.* 2014) that explicates development implications of
7 accounting reforms in LDCs, doing so by shedding light on why and how accounting
8 reforms produce such poor results in LDCs and how LDCs' political idiosyncrasies enable
9 counter-conduct. Finally, an important further contribution concerns extending
10 governmentality literature to move beyond the macro (the state and governmentality)
11 into the micro (the political agency of individuals and groups) in examining the failure
12 of accounting reforms in peripheral nations.
13
14
15
16
17
18
19

20
21 This work has important implications for policymakers, reform advocates, and donors. For
22 these stakeholders, our theoretical arguments and empirical findings articulate that PFM
23 reform is more than a set of technical changes to budgeting and accounting systems, as is
24 often presumed. It actually requires political transformations that capture both
25 behavioural and institutional changes. Such changes are not easily achievable, especially
26 under systems of neopatrimonialism and patronage politics (see Hopper 2017; Lassou
27 and Hopper 2016) – particularly integral elements of Southern countries' political
28 culture. Our empirical findings explicate that accounting reforms are not neutral
29 technical endeavours because they produce the so-called "winners" and "losers" in their
30 wake, all in material, ideological, and identity formations. For this reason, Ghana's reform
31 experience of political and bureaucratic counter-conduct offers useful lessons for many
32 Southern countries contemplating IFMIS as a reform template to carefully consider how
33 electoral, material, ideological, and identity politics would be played out by the
34 politicians and bureaucrats.
35
36
37
38
39
40
41
42
43

44
45 However, this does not mean that IFMIS is undesirable or that the counter-conduct we
46 observed is desirable. Fiscal discipline is an essential element in economic development,
47 and accounting can play a constitutive role in both fiscal discipline and in mitigating the
48 indiscipline underpinning many social evils, such as corruption in LDCs. Such
49 desirability and undesirability stem from the specific ways they play out in the localised
50 political contradictions and power plays that political and bureaucratic actors are
51 conditioned to play. Hence, attempts to design and implement fiscal reforms as mere
52 techno-managerial and rational procedures of conducting the conduct without first
53 considering and addressing such political contradictions and conditionalities are
54 destined to fail because fiscal indiscipline arises not simply from the absence of techno-
55
56
57
58
59
60

1
2
3 managerial tools and processes but from the political conditionalities that demand and
4 enable politicians and bureaucrats to circumvent them.
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

29 **References**

- 31 Abrahamsen, R. (2004), "The power of partnerships in global governance", *Third World*
32 *quarterly*, Vol. 258, pp. 1453-1467.
- 33 Alawattage, C. and Alsaid, L. A. (2018), "Accounting and structural reforms: A case study of
34 Egyptian electricity", *Critical Perspectives on Accounting*, Vol. 50, pp. 15-35.
- 35 Alawattage, C. and Azure, J. D. (2021), "Behind the World Bank's ringing declarations of
36 "social accountability": Ghana's public financial management reform", *Critical*
37 *Perspectives on Accounting*, Vol. 78, pp. 1-22.
- 38 Alawattage, C. and Wickramasinghe, D. (2008), "Appearance of accounting in a political
39 hegemony", *Critical Perspectives on Accounting*, Vol. 19 No. 3, pp. 293-339.
- 40 Alawattage, C. and Wickramasinghe, D. (2009), "Weapons of the weak: subalterns'
41 emancipatory accounting in Ceylon Tea", *Accounting, Auditing & Accountability*
42 *Journal*, Vol. 22 No. 3, pp. 379 - 404.
- 43 Allain, E., Lemaire, C. and Lux, G. (2021), "Managers' subtle resistance to neoliberal reforms
44 through and by means of management accounting", *Accounting, Auditing &*
45 *Accountability Journal*, Vol. 34 No. 3, pp. 591-615.
- 46 Anipa, S., Kaluma, F. and Muggeridge, E. (1999), "DFID seminar on best practice in public
47 expenditure management case study: MTEF in Malawi and Ghana", in. Consulting
48 Africa, Witney, Oxfordshire.
- 49 Annisette, M. (2004), "The true nature of the World Bank", *Critical Perspectives on*
50
51
52
53
54
55
56
57
58
59
60

- 1
2
3 *Accounting*, Vol. 15 No. 3, pp. 303-323.
- 4
5 Atkinson, P. A. and Coffey, A. J. (1997), "Analysing documentary realities", in Silverman, D.
6 (Ed.), *Qualitative research: theory, method and practice*. Sage, London, pp. 45-62.
- 7
8 Azure, J. D.-C. (2019), "Public finance and accountability reforms in Ghana: neoliberal
9 governmentality at work", University of Aberdeen, Aberdeen
- 10
11 Bakre, O., Lauwo Sarah, G. and McCartney, S. (2017), "Western accounting reforms and
12 accountability in wealth redistribution in patronage-based Nigerian society",
13 *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1288-1308.
- 14
15 Barnett, C., Clarke, N., Cloke, P. and Malpass, A. (2008), "The elusive subjects of neo-
16 liberalism: beyond the analytics of governmentality", *Cultural Studies Cultural*
17 *Studies*, Vol. 22 No. 5, pp. 624-653.
- 18
19 Bawumia, M. and Halland, H. (2017), *Oil discovery and macroeconomic management: the*
20 *recent Ghanaian experience*, The World Bank, Washington, D.C.
- 21
22 Binkley, S. and Cruikshank, B. (2016), "Introduction: counter-conduct", *Foucault Studies* No.
23 21, pp. 3-6.
- 24
25 Boland, T. (2014), "Critique is a thing of this world: towards a genealogy of critique", *History*
26 *of the Human Sciences*, Vol. 27 No. 1, pp. 108-123.
- 27
28 Brunsson, N. and Olsen, J. P. (1993), *The reforming organisation*, Oxford University Press.
- 29
30 Cadman, L. (2010), "How (not) to be governed: Foucault, critique, and the political",
31 *Environment and Planning: Society and Space*, Vol. 28, pp. 539-556.
- 32
33 Courpasson, D. and Dany, F. (2009), "Cultures of resistance in the workplace", in
34 Courpasson, D. and Dany, F. (Eds.), *The SAGE Handbook of Power*. SAGE Publications
35 Ltd, London, pp. 332-347.
- 36
37 Dean, M. (1996), "Putting the technological into government", *History of the Human*
38 *Sciences*, Vol. 9 No. 3, pp. 47-68.
- 39
40 Dean, M. (1999), *Governmentality: power and rule in modern society*, Sage, London.
- 41
42 Death, C. (2010), "Counter-conducts: Foucauldian analytics of protest", *Social Movement*
43 *Studies*, Vol. 9 No. 3, pp. 235-251.
- 44
45 Death, C. (2016), "Counter-Conducts as a Mode of Resistance: Ways of "Not Being Like That"
46 in South Africa", *Global Society*, Vol. 30 No. 2, pp. 201-217.
- 47
48 Escobar, A. (1995), *Encountering development: the making and unmaking of the third world*.
- 49
50 Ferguson, J. (1994), *The anti-politics machine: "development," depoliticisation, and*
51 *bureaucratic power in Lesotho*, University of Minnesota Press, London.
- 52
53 Foucault, M. (1979), *The birth of biopolitics: lectures at the Collège de France, 1978-1979*,
54 Picador, New York.
- 55
56 Foucault, M. (1982), *The subject and power*, Vintage Books/Random House New York.
- 57
58
59
60

- 1
2
3 Foucault, M. (1997), *The Politics of truth*, Semiotext, New York.
4
5 Foucault, M. (2002), *Power*, Penguin, London.
6
7 Foucault, M. (2007), *Security, territory, population: lectures at the Collège de France, 1977-*
8 *1978*, Picador USA, New York.
9
10 Gilbert, C. (2020), "Debt, accounting, and the transformation of individuals into financially
11 responsible neoliberal subjects", *Critical Perspectives on Accounting*, Vol. 77, pp. 1-
12 22.
13
14 Hashim, A. and Piatti-Fünfkirchen, M. (2018), *Lessons from reforming financial*
15 *management information systems: a review of the evidence*, The World Bank.,
16 Washington D.C.
17
18 Hibbs, D. A. (1977), "Political parties and macroeconomic policy", *The American Political*
19 *Science Review*, Vol. 71 No. 4, pp. 1467-1487.
20
21
22 Hopper, T. (2017), "Neopatrimonialism, good governance, corruption and accounting in
23 Africa Idealism vs pragmatism", *JAEE Journal of Accounting in Emerging Economies*,
24 Vol. 7 No. 2, pp. 225-248.
25
26 Hopper, T., Lassou, P. and Soobaroyen, T. (2017), "Globalisation, accounting and developing
27 countries", *Critical Perspectives on Accounting*, Vol. 43, pp. 125-148.
28
29 Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (2009), "Management
30 accounting in less developed countries: what is known and needs knowing",
31 *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 3, pp. 469 - 514.
32
33 Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (2014), *Handbook of*
34 *accounting and development*, Edward Elgar, Cheltenham.
35
36 Hoque, Z. and Hopper, T. (1994), "Rationality, accounting and politics: a case study of
37 management control in a Bangladeshi jute mill", *Management Accounting Research*,
38 Vol. 5 No. 1, pp. 5-30.
39
40 IMF. (2015), "Ghana: request for a three-year arrangement under the extended credit
41 facility: staff report, press release, and statement by the Executive Director for Ghana",
42 in. IMF, Washington, D.C.
43
44 IMF. (2018), "Ghana: fifth and sixth reviews under the extended credit facility, request for
45 waivers for non-observance of performance criteria, and request for modification of
46 performance criteria-press release, staff report, and statement by the Executive
47 Director for Ghana", in *IMF Staff Country Reports*. IMF, Washington, D.C.
48
49
50 Kerr, D. (1999), "Beheading the king and enthroning the market: a critique of Foucauldian
51 governmentality", *Science & Society*, Vol. 63 No. 2, pp. 173-202.
52
53
54 Kraft, J. (2017), "Social democratic austerity: the conditional role of agenda dynamics and
55 issue ownership", *Journal of European Public Policy*, Vol. 24 No. 10, pp. 1430-1449.
56
57
58
59
60

- 1
2
3 Kumar, A. (1999), "World Bank literature: a new name for postcolonial studies in the next
4 century", *College Literature*, Vol. 26 No. 3, pp. 195-204.
- 5
6 Lassou, P. J., Hopper, T., Tsamenyi, M. and Murinde, V. (2019), "Varieties of neo-colonialism:
7 government accounting reforms in Anglophone and Francophone Africa–Benin and
8 Ghana compared", *Critical Perspectives on Accounting*, Vol. 65, pp. 1-22.
- 9
10
11 Lassou, P. J. C. and Hopper, T. (2016), "Government accounting reform in an ex-French
12 African colony: The political economy of neocolonialism", *Critical Perspectives on
13 Accounting*, Vol. 36, pp. 39-57.
- 14
15
16 Lassou, P. J. C., Hopper, T. and Ntim, C. (2021), "Accounting and development in Africa",
17 *Critical Perspectives on Accounting*, Vol. 78, pp. 1-9.
- 18
19 Lassou, P. J. C., Hopper, T. and Ntim, C. (2021), "How the colonial legacy frames state audit
20 institutions in Benin that fail to curb corruption", *Critical Perspectives on Accounting*,
21 Vol. 78, pp. 1-23.
- 22
23
24 Lemke, T. (2001), "The birth of bio-politics: Michel Foucault's lecture at the Collège de France
25 on neo-liberal governmentality", *Economy and Society*, Vol. 30 No. 2, pp. 190-207.
- 26
27
28 Lemke, T. (2002), "Foucault, governmentality, and critique", *Rethinking Marxism*, Vol. 14
29 No. 3, pp. 49-64.
- 30
31
32 Li, T. M. (1999), "Compromising power: development, culture and rule in Indonesia",
33 *Cultural anthropology*, Vol. 14 No. 3, pp. 295-322.
- 34
35
36 Li, T. M. (2005), "Beyond "the state" and failed schemes", *American anthropologist.*, Vol. 107
37 No. 3, pp. 383-394.
- 38
39
40 Li, T. M. (2007), "Governmentality", *Anthropologica.*, Vol. 49 No. 2, pp. 275-281.
- 41
42
43 Lorenzini, D. (2016), "From counter-conduct to critical attitude: Michel Foucault and the art
44 of not being governed quite so much", *Foucault Studies*, pp. 7-21.
- 45
46
47 Lukka, K. (2014), "Exploring the possibilities for causal explanation in interpretive research",
48 *Accounting, Organizations and Society*, Vol. 39 No. 7, pp. 559-566.
- 49
50
51 Malmvig, H. (2014), "Free us from power: governmentality, counter-conduct, and simulation
52 in European democracy and reform promotion in the Arab world", *International
53 Political Sociology*, Vol. 8 No. 3, pp. 293-310.
- 54
55
56 Malmvig, H. (2016), "Eyes wide shut: power and creative visual counter-conducts in the
57 battle for Syria, 2011-2014", *Global Society*, Vol. 30 No. 2, pp. 258-278.
- 58
59
60 McKee, K. (2009), "Post-Foucauldian governmentality: What does it offer critical social
policy analysis?", *Critical Social Policy*, Vol. 29 No. 3, pp. 465-486.
- Mennicken, A. and Miller, P. (2016), "Michel Foucault and the administering of lives ", in
Adler, P. S., Du Gay, P., Morgan, G. and Reed, M. I. (Eds.), *The Oxford Handbook of
Sociology, Social Theory, and Organisation Studies: Contemporary Currents*. Oxford

- 1
2
3 Academic, Oxford, pp. 10-38.
- 4
5 Miller, P. N. and Rose, N. S. (1990), *Governing the present: administering economic, social*
6 *and personal life*, Polity, Cambridge.
- 7
8 Neu, D. and Gomez, E. O. (2006), "The ethics of World Bank lending", *Accounting Forum*,
9
10 Vol. 30 No. 1, pp. 1-19.
- 11
12 Neu, D. and Graham, C. (2006), "The birth of a nation: accounting and Canada's first nations,
13 1860–1900", *Accounting, Organizations and Society*, Vol. 31 No. 1, pp. 47-76.
- 14
15 Neu, D. and Ocampo, E. (2007), "Doing missionary work: the World Bank and the diffusion
16 of financial practices", *Critical Perspectives on Accounting*, Vol. 18 No. 3, pp. 363-
17 389.
- 18
19 Neu, D., Ocampo Gomez, E., Graham, C. and Heincke, M. (2006), "'Informing" technologies
20 and the World Bank", *Accounting, Organizations and Society*, Vol. 31 No. 7, pp. 635-
21 662.
- 22
23
24 O'Leary, S. and Smith, D. (2020), "Moments of resistance: an internally persuasive view of
25 performance and impact reports in non-governmental organizations", *Accounting,*
26 *Organizations and Society*, Vol. 85, pp. 1-21.
- 27
28
29 O'Dwyer, B., Unerman, J. and Bradley, J. (2005), "Perceptions on the emergence and future
30 development of corporate social disclosure in Ireland: Engaging the voices of non-
31 governmental organisations", *Accounting, Auditing & Accountability Journal*, Vol. 18
32 No. 1, pp. 14-43.
- 33
34
35 Odysseos, L. (2011), "Governing dissent in the Central Kalahari Game Reserve:
36 'development', governmentality, and subjectification amongst Botswana's Bushmen",
37 *Globalizations Globalizations*, Vol. 8 No. 4, pp. 439-455.
- 38
39
40 Odysseos, L. (2016), "Human rights, self-formation and resistance in struggles against
41 disposability: grounding Foucault's "theorising practice" of counter-conduct in
42 Bhopal", *Global Society*, Vol. 30 No. 2, pp. 179-200.
- 43
44
45 Odysseos, L., Death, C. and Malmvig, H. (2016), "Interrogating Michel Foucault's Counter-
46 Conduct: Theorising the Subjects and Practices of Resistance in Global Politics", *Global*
47 *society*, Vol. 30 No. 2, pp. 151-156.
- 48
49
50 Ohemeng, F. K. and Anebo, F. K. (2012), "The Politics of Administrative Reforms in Ghana:
51 Perspectives from Path Dependency and Punctuated Equilibrium Theories",
52 *International Journal of Public Administration*, Vol. 35 No. 3, pp. 161-176.
- 53
54
55 O'Malley, P. (1996), "Indigenous governance", *Economy and Society*, Vol. 25 No. 3, pp. 310-
56 326.
- 57
58
59 PEFA. (2018), "Ghana: Public Expenditure and Financial Accountability Assessment Report of
60 2018", in. The World Bank, Washington, D.C.

- 1
2
3 Pieck, S. K. (2015), "“To be led differently”": neoliberalism, road construction, and NGO
4 counter-conducts in Peru", *GEOF Geoforum*, Vol. 64, pp. 304-313.
- 5
6 Power, M. (1997), *The audit society: rituals of verification*, Oxford University Press, Oxford.
- 7
8 Rahaman, A. S., Everett, J. and Neu, D. (2007), "Accounting and the move to privatize water
9 services in Africa", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 5, pp.
10 637-670.
- 11
12
13 Rose, N. (1999), *Powers of freedom reframing political thought*, Cambridge University Press,
14 Cambridge.
- 15
16 Rose, N. and Miller, P. (1990), *Governing the present: administering economic, social and*
17 *personal Life*, Wiley, Oxford.
- 18
19 Rose, N. and Miller, P. (1992), "Political power beyond the state: problematics of
20 government", *British Journal of Sociology*, Vol. 43 No. 2, pp. 173-205.
- 21
22 Rosol, M. (2014), "On resistance in the post-political city: conduct and counter-conduct in
23 Vancouver", *Space & polity*, Vol. 18 No. 1, pp. 70-84.
- 24
25 Rossdale, C. and Stierl, M. (2016), "Everything is dangerous: conduct and counter-conduct
26 in the occupy movement", *Global Society*, Vol. 30 No. 2, pp. 157-178.
- 27
28 Sánchez-Matamoros, J. B., Hidalgo, F. G., Espejo, C. Á. D. and Fenech, F. C. (2005), "Govern
29 (mentality) and accounting: the influence of different enlightenment discourses in
30 two Spanish cases (1761–1777)", *Abacus*, Vol. 41 No. 2, pp. 181-210.
- 31
32 Saravanamuthu, K. (2004), "What is measured counts: harmonized corporate reporting and
33 sustainable economic development", *Critical Perspectives on Accounting*, Vol. 15 No.
34 3, pp. 295-302.
- 35
36
37 Schiavo-Campo, S. (2017), *Government budgeting and expenditure management: principles*
38 *and international practice*, Routledge, London.
- 39
40 Scott, J. C. (2009), *Domination and the arts of resistance : hidden transcripts*, Yale Univ.
41 Press, New Haven.
- 42
43 Uddin, S. and Hopper, T. (2001), "A Bangladesh soap opera: privatisation, accounting, and
44 regimes of control in a less developed country", *Accounting, Organizations and*
45 *Society*, Vol. 26 No. 7-8, pp. 643-672.
- 46
47
48 Uddin, S. and Hopper, T. (2003), "Accounting for privatisation in Bangladesh: testing World
49 Bank claims", *Critical Perspectives on Accounting*, Vol. 14 No. 7, pp. 739-774.
- 50
51 Walker, S. P. (2010), "Child accounting and ‘the handling of human souls’", *Accounting,*
52 *Organizations and Society*, Vol. 35 No. 6, pp. 628-657.
- 53
54
55 Weber, M. (1947), *The theory of social and economic organization*, The Free Press, Glencoe,
56 Illinois.
- 57
58
59 Wickramasinghe, D. and Hopper, T. (2005), "A cultural political economy of management
60

1
2
3 accounting controls: a case study of a textile Mill in a traditional Sinhalese village",
4 *Critical Perspectives on Accounting*, Vol. 16 No. 4, pp. 473-503.

5
6 Wickramasinghe, D., Hopper, T. and Rathnasiri, C. (2004), "Japanese cost management
7 meets Sri Lankan politics: Disappearance and reappearance of bureaucratic
8 management controls in a privatised utility", *Accounting, Auditing & Accountability*
9 *Journal*, Vol. 17 No. 1, pp. 85-120.

10
11 World Bank. (2015), *Public financial management reform project*, World Bank- Africa
12 Region

13
14 World Bank. (2017), *Fiscal consolidation to accelerate growth and support inclusive*
15 *development: Ghana public expenditure review*, The World Bank, Washington, D.C.

16
17 World Bank. (2018), *Third Ghana economic update: agriculture as an engine of growth and*
18 *jobs creation*, The World Bank, Washington, D.C.

19
20 Yartey, C. A. (2014), *Improving fiscal management in Ghana: the role of fiscal policy rules*,
21 Institute of Economic Affairs, Accra.

22
23 Ybema, S. and Horvers, M. (2017), "Resistance Through Compliance: The Strategic and
24 Subversive Potential of Frontstage and Backstage Resistance", *Organization Studies*,
25 Vol. 38 No. 9, pp. 1233-1251.

26
27 Zembylas, M. (2018), "Affect and counter-conduct: cultivating action for social change in
28 human rights education", *Discourse: Studies in the Cultural Politics of Education*, Vol.
29 39 No. 4, pp. 629-641.

30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Appendix. Interview questions/themes

Semi-structured interviews were guided and framed by the following broader thematic schema, which was adopted flexibly to suit the interviewees' specific circumstances. On many occasions, after the initial questions, the interviewees opened up and went on to talk with a free flow with minimal disruptions and directions from the interviewer. As such, these themes were covered variously with different interviewees. In addition to interviews, documentary analysis played a central role in exploring and understanding the IFMIS system, its design and implementation processes, the WB's role, etc.

Theme 1: Getting to know the interviewees and setting the interview/conversation context.

Typical questions (examples):

- Please explain your role in or your association with government fiscal policy planning and implementation. For example, how do you contribute to the government's financial and accounting controls?
- In what capacity are you associated with the IFMIS programme?

Theme 2: Exploring the ways IFMIS is implicated in the interviewees' day-to-day work.

Typical questions (examples):

- How did IFMIS change your day-to-day activities and functions as an accountant? Please provide some specific examples. For example, are you now using different tools, forms or procedures to do your regular activities? If so, please give specific examples.
- Do you experience any difficulties using IFMIS to perform your work?
- Has expenditure authorisation and/or processing been more difficult or easy after IFMIS? Please provide specific examples.
- IFMIS has supposedly introduced many new things. Can you cite some?
- Overall, has IFMIS enhanced or constrained your work as a public servant? Please provide specific examples.
- Do you think IFMIS wants you to be a different person? Has it changed your relationship with others you normally deal with during your work?
- How do you compare yourself before and after IFMIS? Have there been any changes to your overall responsibilities and authority? How have these changes influenced your specific job position?

Theme 3: IFMIS efficacy.

Typical questions (examples):

- Has IFMIS enhanced Ghana's fiscal conditions? Has it helped the government streamline its budgetary control and achieve better fiscal discipline and accountability? If yes, how? If not, why not?
- Data indicates that IFMIS has not brought the desired fiscal goals and proper control over the government's budgetary expenditures. Furthermore, overspending now happens seemingly without any control at all and sometimes even without prior parliamentary approvals. How do you explain this situation? How did this happen, especially considering the specific controls IFMIS established to prevent spending outside approved budgets?
- Do politicians interfere with the IFMIS, and if so in what ways? Is such interference necessary, or is it something that we need to deal with carefully as a country?

Theme 4: Resistance, bypassing, and circumventing IFMIS.

1
2
3
4 Typical questions (examples):

- 5 • Can budget holders still authorise and spend public money outside IFMIS
6 procedures and protocols? If so, how?
7
- 8 • Besides budget holders, who else can authorise or approve spending outside
9 IFMIS? How regularly does this happen and on what kind of expenditure? And
10 how do they escape repercussions from spending outside the system?
11
- 12 • Do you dislike some aspects of IFMIS? If so, how do you react and maintain
13 your position as a civil servant? Do you express your dislike openly, such as
14 in departmental meetings with higher authorities?
15
- 16 • Is there a general dislike of IFMIS? Or are there clearly separate groups and
17 camps liking and disliking IFMIS?
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Table 1: List of interviewees

Interviewee	Position/Job Title	Duration (minutes)
Top Management	Deputy Controller & Accountant General	46
Senior Officials	Three Regional Directors	57; 49; 62
	Two Chief Accountants	49; 40
	Two Principal Accountants	55; 43
Politician	Former Minister	54
Procurement Specialist	Financial Consultant (IFMIS)	50
Supreme Audit Institution	Auditor General	66
Middle-Level Officials	Four Senior Accountants	48; 56; 49; 64
Junior-Level Officials	Two Accountants	47; 44
	Two Principal Accounts Technicians	65; 48
	Two Senior Accounts Technicians	55; 48
Labour Movement Officials	Secretary-General	39
	Dep. Secretary-General	51
	Director of Research	55
Public Sector Accountant	Director of Finance	49
Policy think-tank	Senior Programme Officer	62

Table 2: List of key documents

	Source and Type of Document	Publication Year
A	Ministry of Finance	
	Public Financial Management Act (Act 921) https://www.mofep.gov.gh/sites/default/files/acts/PUBLIC-FINANCIAL-MANAGEMENT-ACT-2016.pdf	2016
	Public Financial Management Regulations, 2019 https://mofep.gov.gh/sites/default/files/acts/PFM-Regulations-2019.pdf	2019
	Public Financial Management Reform Strategy -unpublished	2015
	Public Financial Management Implementation Strategy -unpublished	2016
B	Controller & Accountant General's Department	
	Overview of Public Financial Management Reforms in Ghana (ppt presentation) https://www.ifac.org/system/files/uploads/PAODC/day1-session-2-madamegraceadzore-an-overview-of-pfm-in-ghana.pdf	2015
	GIFMIS & IFPSAS Implementation (ppt. Presentation) https://www.ifac.org/system/files/uploads/PAODC/day2-session3-mac-effort-k.-adadey-ifmis-ipsas.pdf	2015
	GIFMIS User Manual file:///C:/Users/User/Downloads/GIFMIS%20Login%20Process_s.pdf	2011
	Accounting Manual for MMDAs	2011
C	World Bank/EU Reports	
	Project Performance Assessment Report (e-Ghana project) https://ieg.worldbankgroup.org/sites/default/files/Data/reports/ppar_ghana_01032017_0.pdf	2018
	Project Appraisal Document https://projects.worldbank.org/en/projects-operations/project-detail/P164783	2015
	Ghana: Integrated Public Financial Management Reform Project https://projects.worldbank.org/en/projects-operations/project-detail/P164783	2016
D	PEFA Secretariat	
	Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report https://www.pefa.org/node/351	2018

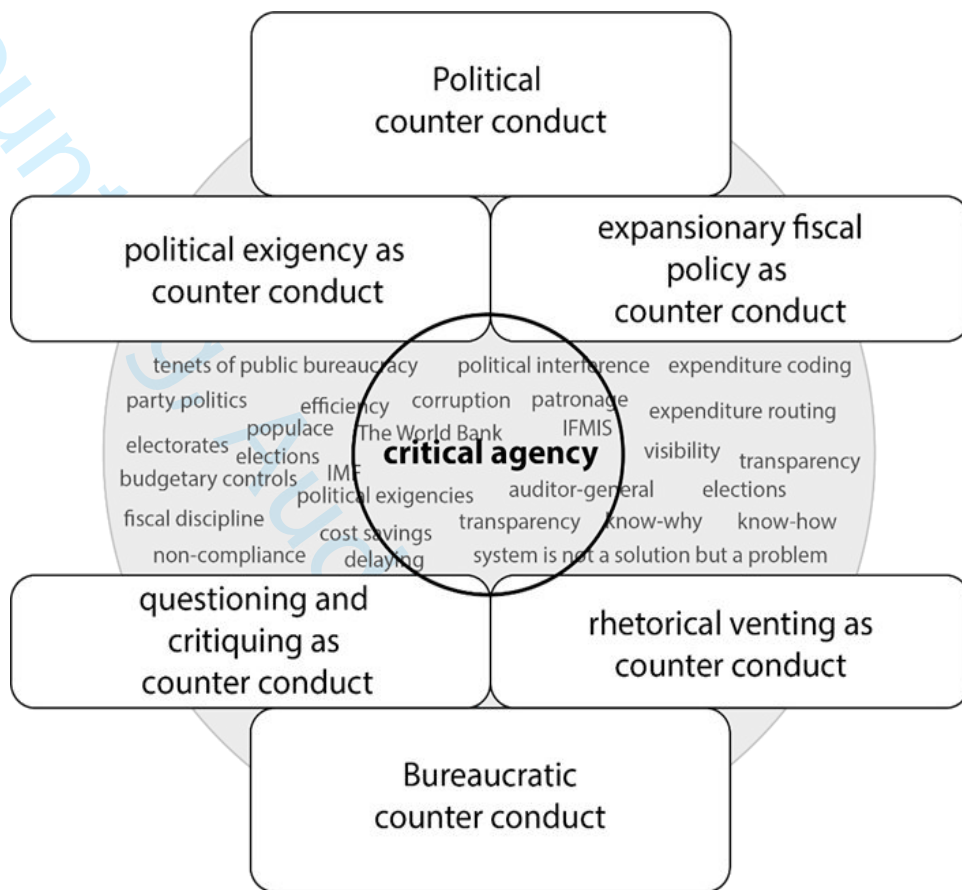


Figure 1

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60