

RESEARCH ARTICLE

New public financial management in liberal peacebuilding discourse: The Palestine–Israel conflict and the World Bank

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Abstract

This paper delves into the discursive recontextualization of new public financial management (NPFM) in the context of peacebuilding, reshaping the dynamics among the donor community, Israel, and the Palestinian Authority. Utilizing Fairclough's dialectical relational version of Critical Discourse Analysis (2003, 2013) as a methodological framework, we extend the NPFM literature by broadening our understanding of how diverse discourses—particularly NPFM rooted in neoliberalism and peacebuilding—are brought together in a specific relationship for the purpose of transmission. In addition, this study advances our comprehension of the dialogic nature of NPFM, exploring the extent to which other voices are represented, excluded, or suppressed in the examined texts. The paper sheds light on the role of international agencies, exemplified by the World Bank, in transposing development discourses—a theme explored in previous research. Furthermore, we contribute to the literature by highlighting that the peacebuilding context serves as a space for influential actors, such as donor agencies, to exert their influence.

KEYWORDS

critical discourse analysis, Israel, neoliberalism, new public financial management, Palestine, peacebuilding

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1 | INTRODUCTION

The paper seeks to investigate how new public financial management (NPFM) is recontextualized in peacebuilding discourse by the World Bank. The notion of “recontextualization” is key to this paper as it focuses on how donor communities discursively construct NPFM as a component of the “liberal” peacebuilding discourse disseminated by the World Bank. The category of “recontextualization” originates in Bernstein’s (1990, p. 183) sociology of pedagogy, in which he stated, “a principle for appropriating other discourses and bringing them into a specific relation with each other for the purposes of their selection, transmission and acquisition” (Bernstein, 1990, pp. 183–184). Discourses in a particular social field might be disseminated across structural and scalar boundaries, leading to “recontextualization” in other social fields (Chouliaraki & Fairclough, 1999). In our case, we sought to examine how NPFM, underlined by neoliberal development discourses (one social field), is brought into peacebuilding discourse (another social field). We adopt Chouliaraki and Fairclough’s (1999) interpretation of recontextualization, articulated as a dialectic of colonization and appropriation: One practice colonizing another while simultaneously being appropriated within another. Let us set this in the context of public sector accounting literature and call for papers below.

NPFM as a neoliberal idea has been well researched within public sector accounting literature since the 1990s (Jacobs, 2016; Lapsley & Miller, 2019; Steccolini, 2019). The influence of international donor communities in disseminating and implementing NPFM, including public financial management and budgetary reform, especially in institutionally underdeveloped contexts, has also been studied extensively (Hyndman & Lapsley, 2016; Jayasinghe et al., 2021; Lassou et al., 2021; van Helden et al., 2021). These studies reveal that the reforms implemented had unforeseen outcomes, such as sidelining accounting practices deemed “good” (Jayasinghe et al., 2021; van Helden et al., 2021; Wickramasinghe, 2015). Likewise, in Western contexts, mandatory accounting reforms led to unintended consequences (Eskelinen et al., 2002; Hopper & Major, 2007). In light of this, the concept of “publicness” emerges as a valuable phenomenon for gaining deeper insights into the connection between accounting reforms and locally driven development, along with its ensuing repercussions. Bracci et al. (2021) argued that “publicness” opens up avenues for researchers and offers a critique of the Western and economic-centric public sector reforms. They also advocate for fresh theoretical viewpoints that recognize the diversity and intricacy of our societies, along with the multitude of voices and values they convey. We wish to advance this agenda by focusing on discursive elements of public sector reforms advocated by peace actors such as the World Bank in peacebuilding context.

We focus on conflict and peacebuilding contexts because the surge in such contexts, coupled with the adoption of liberal peacebuilding agendas, has left a gap in public sector accounting investigation. We find NPFM plays a crucial role in rebuilding post-conflict nations and is endorsed for peacebuilding and state-building by influential actors such as the World Bank and other donor agencies (Haddad, 2016). We argue that peacebuilding contexts harbor unique conditions not necessarily present in the contexts of other developing or developed countries. Peacebuilding is often intertwined with historical grievances, economic disparities, ethnic or religious tensions, and community trauma. The political landscape and power structures play a pivotal role in shaping peacebuilding efforts, underscoring the necessity of inclusive and accountable governance. Therefore, Western and economic-centric public sector reforms in the peacebuilding context aimed at alleviating poverty and addressing resource distribution require nuanced attention and further scrutiny, a gap that this paper aims to fill. Thus, the paper examines how neoliberal ideas such as NPFM have been intertwined in a unique space, such as the peacebuilding process in a conflict condition.

Haddad’s (2016) work sets out how neoliberalism is embedded in Palestine’s peacebuilding and state-building process. Taking the similar view of Morales et al. (2014) and Chiapello (2017) on neoliberalism, Haddad (2016) also recognized that the form of “liberalism” has changed over the years. The ultimate objective of neoliberalism is to make sure markets occupy the central role in both private and public choices. NPFM is one of those tools that forces state bodies to reorient themselves to the act of markets. We wish to extend Haddad’s (2016) work focusing on “discursive elements” of the embedding process between neoliberalism and peacebuilding. Particularly, the paper demonstrates how one social field, such as public sector reforms, is recontextualized “discursively” in other social fields, such as “peacebuilding,” by the peace actors/donor communities. To investigate “discursive elements” in the recontextualization of

neoliberalism and NPFM in the peacebuilding process, the paper relies on critical discourse analysis (CDA), drawing on Fairclough's work (Fairclough, 2003, 2013).

The examination of recontextualization employing CDA as a methodological framework will extend the NPFM literature by stretching our understanding of how different discourses (NPFM underlined by neoliberalism and peacebuilding) are brought together in a specific relationship for the purpose of transmission (Fairclough, 2009). The paper also extends our understanding of the dialogic nature of NPFM—the extent to which other voices are represented in the texts or excluded or suppressed in the examined texts. The paper advocates for the incorporation of “publicness” in public sector reforms, ensuring the representation of a variety of voices. In public sector accounting literature, the role of international agencies such as the World Bank in transposing the development discourses has been researched (Alawattage & Wickramasinghe, 2019; Jayasinghe & Uddin, 2019). We extend the works, demonstrating that peacebuilding is also the space for powerful actors such as donor agencies to penetrate.

The document analyzed for this paper to demonstrate the NPFM discourse in peacebuilding is entitled “Developing the Occupied Territories: An Investment in Peace,” published and disseminated by the World Bank. It was published immediately after the 1993 peace agreement. This peace agreement in 1993 has had severe consequences for both Palestinian and Israeli lives up until today. The interest of the World Bank in the field stems from the critical role it played after the signing of the peace agreement. The paper begins with transdisciplinary literature on liberal peacebuilding, neoliberal development, and NPFM reforms. Then the CDA analytical framework is explained, followed by the methodological implications. Results are then discussed. Finally, the paper concludes.

2 | PEACEBUILDING, NEOLIBERAL DISCOURSE, NPFM

Shifts in the world order, such as the end of the Cold War, accompanied a total of 371 recorded conflicts across 176 countries (in 94 locations) from 1989 to 2017 (Pettersson & Eck, 2018; Wallensteen & Sollenberg, 1997). During the same period, a historical record of 19 peace agreements, categorized as full and partial peace process agreements, was documented (Wallensteen & Sollenberg, 1997). The “Western” peacebuilding practices implemented in various post-conflict-reconstruction countries have transformed peace into an attainable, objectified version, commonly known as “liberal” peacebuilding discourse (Richmond, 2005). This discourse has emerged in response to neoliberal ideas and has served as a conflict resolution strategy during the post-Cold War era (Richmond, 2009). Neoliberalism, as defined in the literature, is a new form of liberalism that gained influence in the United States and the United Kingdom during the 1980s. It posits that the role of the state is to ensure the proper functioning of markets and to adopt an enabler role in the economy, supporting the markets. In other words, the state is expected to collaborate with the market to manage the economy (Chiapello, 2017; Morales et al., 2014). The main components of the “liberal” peace model are human rights, free and globalized markets, the rule of law, democratization, and neoliberal development (Richmond, 2005, p. 292, 2009). The key players in this peacebuilding agenda include international development agencies such as the World Bank and the International Monetary Fund (IMF).

Debates in conflict and peacebuilding literature indicate that the “liberal” peace model, in practice, often creates conditions for further conflicts and unintended consequences (Haddad, 2016; Le More, 2008; Richmond, 2003, 2009; Turner & Pugh, 2006). For instance, Cox (2009) provided an account of US liberal peace or the “post-war industry,” questioning the kind of peace exported to other countries. Studies on “liberal” peacebuilding have demonstrated that most peacebuilding processes currently occur with the neoliberal development discourse as a central component of peace (Richmond, 2009). For instance, in Sierra Leone, the post-war reconstruction process revealed that the civil society was acquainted with the national water system privatization after a British nongovernmental organization exposed the case (Turner & Pugh, 2006). In Kosovo and Albania, privatization mechanisms transferred the state assets at low prices to the elite group (Turner & Pugh, 2006).

Public sector accounting researchers did not use peacebuilding as a context but have studied the role of peace actors such as the World Bank in disseminating/imposing neoliberal development agendas mainly in non-Western

contexts (van Helden & Uddin, 2016). NPFM, as a tool of the neoliberal development model, has been prescribed to achieve good governance, poverty alleviation, combating corruption, and economic development in poorer countries (Alawattage & Wickramasinghe, 2019; Hopper et al., 2009). At the same time, researchers demonstrated that NPFM has also facilitated and legitimized neoliberal development models (Alawattage & Wickramasinghe, 2019; Hopper, 2017; Jayasinghe & Uddin, 2019; Lassou et al., 2021).

A stream of the literature demonstrated that NPFM entails a host of reforms ranging from financial public management reform to budgetary reform to management accounting reform (e.g., Adhikari et al., 2021; Jayasinghe & Uddin, 2019; Lapsley, 2022; Lassou et al., 2021; Masum et al., 2023; McLeod & Harun, 2014; Uddin et al., 2011; van Helden & Uddin, 2016). These studies have discussed the applicability of these reforms in the context of poorer countries, unintended consequences, the transferring of different ideologies such as neoliberalism, and the imposition of “imperialist” practices on indigenous nations to revive neo-colonialism in a way (Adhikari et al., 2021; Lassou et al., 2021; van Helden et al., 2021). However, studies in peacebuilding contexts, particularly in relation to public sector reforms, are few and far between (Chwastiak, 2013).

In order to explain the role of donors and the dissemination of NPFM reforms underlined by neoliberal discourse, studies exploited a range of theoretical lenses, including neo-institutional sociology, neo-patrimonialism, Debord's integrated spectacle, organizational theory, political theory, Foucault's governmentality, and other theoretical narratives (Jacobs, 2016; van Helden et al., 2021). These theories are broadly employed to explain how and why these reforms produce unintended consequences in the context in which they are being implemented. For instance, Lassou et al. (2021) discussed how critical accounting research flagged a certain practice of international organizations approving NPFM funding that adopts their recommendations, ignoring the progress of implementation in the local context. Alawattage and Azure (2021), adopting Foucault's governmentality framework, concluded that the World Bank's social accountability was articulated with a neoliberal agenda and did not provide a democratic social order, giving preference to the World Bank's financial accountability practices rather than disseminating emancipatory practices. Steccolini (2019) urged reconsidering these development discourses and creating a meaningful public value.

Some studies have also demonstrated how neoliberal discourse has “re-engineered” the state while penetrating every aspect of social life (Alawattage & Wickramasinghe, 2019). This articulation is carried out mainly by the new global dominant players, including international development agencies such as the World Bank, the IMF, and the OECD (Alawattage & Wickramasinghe, 2019; Wacquant, 2010). Nevertheless, the peacebuilding and public sector accounting literature has not focused on how these donor communities “discursively” re-engineer the state's social and economic lives.

Rhetorical techniques were identified in the NPFM literature to understand how language can be influential in disseminating and initiating NPFM discourses (Hyndman & Liguori, 2016; Liguori & Steccolini, 2018). For example, by employing van Leeuwen and Wodak's (1999) version of discourse-historical analysis, Liguori and Steccolini (2018) demonstrated how language usage can enable the exertion of power through the strategic deployment of arguments characterized by authorization and moralization strategies. Similarly, Hyndman and Liguori (2016), deploying Fairclough's (2003) textual analysis approach, have investigated how public financial management changes in UK central government are introduced at a political level, concluding that the legitimation strategies that different actors widely adopt to construct change are authorization strategies with the presence of rationalization in different organizational levels. Moreover, Liguori et al. (2018), employing the Fairclough textual analysis (Fairclough, 2003), examined how three discourses associated with parliamentary debates, including public administration, new public management, and public governance, intertwined and connected the reform rhetoric. However, fewer studies specifically delve into the discursive practices of peace actors/donor communities. Although Jayasinghe and Uddin (2019) demonstrated how various development discourses endorse distinct accounting technologies, they did not explore the connections between “discursive” processes and public sector accounting “reforms” in the context of development discourses. This paper fills this gap.

To contribute to the rhetorical and discursive aspects of NPFM in public sector accounting literature and enhance the understanding of “publicness” through a novel methodological approach, this paper employs CDA based on Fairclough's work (Fairclough, 2003, 2013). Using CDA in this context is appropriate for several reasons. First, it aids in

understanding the “recontextualization” of two discourses from distinct social fields. This approach is crucial as we aim to explore how NPFM practices are discursively recontextualized within peacebuilding discourse. Peacebuilding efforts provide a unique opportunity to illuminate how peace actors promote neoliberalism across various social spheres. This also allows us to explore how peace actors incorporate neoliberal ideas, such as NPFM, at the inception of state-building.

Second, CDA provides a methodological framework that both complements and advances rhetorical studies within the NPFM literature. In line with Fairclough's (2013) advocacy for advancement through a transdisciplinary approach and a focus on the dialectic of structure and action, influenced by theorists like Bhaskar (1986), Giddens (1991), Bourdieu and Wacquant (1992), and Archer (1995), the first stage of this paper involves theoretically constructing a researchable object. This is achieved by initiating a dialog between different discourses—neoliberalism, liberal peacebuilding, and the mobilization of NPFM in the neoliberal development agenda as a component of peace. The analysis comprises an interdiscursive and linguistic/textual examination of these researchable objects. Theoretically, the paper diverges from the commonly adopted neo-institutional framework used to understand the dissemination of NPFM by international agents in emerging economies. It will also respond to calls by researchers like Alawattage and Wickramasinghe (2019) and Chiapello (2017) regarding the discursive texture of neoliberalism, aiming to provide insight into an interdisciplinary understanding of NPFM.

3 | CRITICAL DISCOURSE ANALYSIS: RECONTEXTUALIZATION OF NPFM AND PEACEBUILDING

Given the focus on the recontextualization of NPFM in liberal peacebuilding discourse, Fairclough's version of CDA—the dialectical-relational approach—is apt (Chouliaraki & Fairclough, 1999; Fairclough, 2001, 2003; Fairclough et al., 2004). This accounts for the discursive aspect of social transformation and the dialectic relations between discourses and other elements of social process (Fairclough, 2003, 2013). The dialectical-relational approach (Fairclough, 2001, 2013) considers semiosis as an element of the social process that is dialectically related to other social elements (e.g., social relations, institutions, activities, objects, and instruments). Examining the semiosis of the two social fields, “neoliberalism” and “peacebuilding” discourses, would help us understand how neoliberalism and NPFM discourses are textured discursively by the peace actors within peacebuilding discourse.

Following Fairclough et al. (2004), we adopt the term “semiosis” in the most general and abstract sense. Ontologically, this approach adopts a critical realist position that considers the social structure and events as part of the social reality (Fairclough, 2001, 2013). Social practices—the order of discourses—mediate social structure and events (Fairclough, 2001, 2013). In this way, social structure and events construct various forms of durable social practices that construe social fields, institutions, and organizations.

Fairclough (2001, 2013) argued that each level of social reality—structure, events, and practices—has a semiotic element. Language is the semiotic element of social structure, the text is the semiotic element of social events, and the order of discourse (the discursive practices of an institution) is the semiotic element of social practice (Fairclough et al., 2004). According to Fairclough, three elements—discourse, genre, and styles—shape the order of discourse or discursive practices of an institution. For instance, discourses (one element of the order of discourses), such as neoliberal discourses, often accompany social changes in countries. This incorporates changes in social structure, events and practices (Fairclough, 2003). Change in social practices alters the articulation of the different elements in social practice, leading to change in a network of social practices and eventually change in the order of discourse—discursive practices of an institution or social life (Chouliaraki & Fairclough, 1999). These elements are essential for us to recognize the discursive practices of an institution such as the World Bank and to reveal the recontextualization processes.

Semiosis requires a semiotic analysis. The importance of the semiotic analysis stems from the notion that text—as a semiotic element of the social event—has causal effects on society (Fairclough, 2003). Texts can be used to prompt

war or initiate peace; they can also legitimize specific actions or promote them for the interest of a particular social actor (Fairclough, 2003). Fairclough and Chouliaraki (1999, p. 46) have extended the understanding of “text” as a contemporary mediation between interaction and quasi-interaction. This includes written text, which, in current trends, contains more multi-semiotic features such as photographs or diagrams and spoken conversation, or what we refer to as “semi-semiotic” such as TV or radio. Texts are viewed here as part of social events, whereas some actions are more textual than others. Social agents attribute meaning-making to the texts; they texture them and establish the relations among different elements. In written text, this process has structural constraints, such as the grammar of a language (Fairclough, 2003). This means that a text’s meaning does not have a preexisting presence before the words are textured by the social agents (Fairclough, 2003).

The semiotic analysis includes textual and interdiscursive analysis (Fairclough, 2003). The textual analysis concerns how elements of other texts (words, phrases, or more significant elements) are incorporated. It begins with the examinations of “internal” relations of text (Halliday, 1978). Internal relations comprise syntagmatic relations presented in the analyzed texts and paradigmatic relations that link what is shown in the texts and what might be presented but is “significantly absent.” Thus, our analyses of the selected text will revolve around what is included, excluded, and might have been presented. Fairclough (2003), drawing on Halliday’s (1978) works, distinguished six central semantic relations between (or within) sentences: causal, conditional, temporal, additive, elaborative, and contrastive. These semantic relations between sentences and clauses indicate three social issues: “legitimation,” “equivalence and difference,” and “appearances and reality” (Fairclough, 2003). Conducting the textual analysis, we will demonstrate how to uncover the sentences’ value assumptions and propositions. We will also examine how the author (the World Bank) sets up a relation between different discourses in a dialogical/polemical relationship—the process of hybridization of discourses. These are linked with what peace actors such as the World Bank aspire to achieve, promoting neoliberal discourses in the peacebuilding context and establishing legitimacy from the international community and donors in implementing programs in conflict societies such as Palestine and Israel.

On the other hand, the interdiscursivity of a text is about how the deployment of discourses, genres, and styles links the text to other intertextually related texts (Wodak & Fairclough, 2010). We will start the analysis with discourse, genre, and style (three elements) that form an order of discourse in the report. Discourse is a semiotic way of construing aspects of the material world (including processes, relations, and structure), the mental world (thoughts, feelings, and beliefs), and the social world (Fairclough, 2003). Nevertheless, this representation cannot only be the world as seen to be in the actual world, but it can also represent “imaginary discourses” linked to an agenda of change (Fairclough, 2003).

Now, how these discourses are knotted and presented would be underlined by the genre. Genre is the discursive features of acting and interacting within social events, including action and interaction activities, such as news, interviews, jobs, and reports. For our paper, we draw on mediating genres—as defined by Fairclough (2003)—the genres that are specialized in action and associated with participants distant from each other in space or time. Mediated genres rely on technology for communication like printed/e- reports, the internet, and TVs. In our case, the mediated genre is the genre of governance (Fairclough, 2003; Silverstone, 1999). The mediation occurs at the structural and scalar levels. The genre typically sustains different relations, including the institutional structure of contemporary society (Fairclough, 2003, p. 32). The structural relations among local governments, businesses, universities, and so on (Fairclough, 2003, p. 32). On the other hand, scalar relations sustain different relations at different levels going beyond nation-states, including the local, the national, the regional, and the global (Fairclough, 2003, p. 34).

The author’s (the World Bank) position is also essential to understand their commitment to the statements presented in the report. This is known as styles. Styles are semiotic aspects of the way of being or the identities. The style can be described as inculcation, where people unconsciously position themselves in the discourse (Fairclough, 2013). Styles are typically realized through phenological features (such as rhythm, pronunciation, and intonation), vocabulary, and metaphor (such as adverbials). We have identified styles/identifications in the report through “modality” as a way of texturing identities (Fairclough, 2003). Modality refers to the author’s judgment of the probabilities and obligations that are textured in the report. Modality presents a commitment to truth, reflecting social agent power to

commit to future predictions (Fairclough, 2003). We will investigate two modalities: epistemic and deontic. Epistemic modality represents the author's commitment to truth, whereas deontic modality indicates how the world ought to be according to certain norms, expectations, and the author's desires. The explicit markers for modality can be "modal verbs" such as "would" and "could," considered an epistemic modality with low commitment to truth (Fairclough, 2003). Deontic modality, often termed the modality of necessity and obligation, is associated with the explicit markers, typically expressed through participial adverbs like "required" (Fairclough, 2003). These textual analytical categories are further explained in Table 1.

As described above, the semiotic analysis (textual and interdiscursive) would help us unravel the recontextualization of discourses to understand how NPFM reforms are enacted in peacebuilding discourse, enriching rhetorical studies within public sector accounting literature. However, selecting a text is a significant issue for discourse studies. Fairclough's methodological guidelines suggest three methodological stages before the selection and application of semiotic analysis. Stage one suggests a more specific formulation for our research topic/questions. We have completed this stage and elaborated on it in the first three sections of this paper. Stage two suggests analyzing relations between semiosis and other social elements. In other words, text must be situated within the context. Fairclough and Wodak (1997, p. 277) suggested: "Discourses are not produced without context and cannot be understood without considering the context." In this vein, the paper incorporates both distal and proximate contexts.

Stage three is the most crucial element of our methods: selecting text and categories for analysis. As we are studying an organization acting as a peace actor disseminating reports to the international community, naturally produced texts present an advantage more significant than interviews (Phillips & Hardy, 2002, p. 72). The interest of this actor (the World Bank) in the field stems from the critical role the Western donors played after signing the peace agreement. This is further explained in detail in the context section. During the last two decades, donors have generated tremendous publications about their operations and practices, considering the occupied territories a benchmark for post-conflict countries. Ninety-three registered Development Assistance and Reform Platform donors implement 1132 projects (Haddad, 2016). The World Bank has 753 project documents, 186 publications, and 99 projects on its occupied territories website. Tackling this massive number of publications and the number of donors is done by focusing on the neoliberal policies of the mainstream development actors that commonly manifest through the multilateral channel of the Ad Hoc Liaison Committee (AHLC) (Haddad, 2016).

It is impossible to perform a complete analysis of the corpus of texts associated with a change process or discursive struggle (Van Dijk, 2001). In this vein, CDA researchers try to limit the corpus of texts and are confronted with "rigor vs. significance" dilemma (Alvesson & Kärreman, 2000; Phillips & Hardy, 2002). The implication of corpus limitation is mainly reflected in the selection of texts for analysis, a crucial component in the CDA research, relying on the researcher's ability to justify the text selection with vigorous authorial reflexivity.

An influential report was selected according to CDA text selection (Alvesson & Kärreman, 2000; Phillips & Hardy, 2002). The report we analyzed, "Fortunate Coincidence," described by Schiavo-Campo (2003), was published 2 weeks after the peace handshake and praised by the international community. Two primary factors guided us in minimizing publications and selecting our report, as discussed in our earlier methodological conversation: the context of the text and the role of NPFM in the peacebuilding agenda. These factors, namely, the chronology of the document and the funding pledges associated with the document presentation, played a crucial role. A chronology of the text, presented in Table 2, was critical in selecting this particular text.

The groundwork for the World Bank report began in response to requests for an evaluation of the development needs and prospects of the West Bank and Gaza economies by the Madrid Working Group for Middle East Peace in October 1992. Five teams from the World Bank (Agriculture, Human Resources, Infrastructure, Macroeconomics, and Private Sector Development) conducted fieldwork in the occupied territories, each spending 2 weeks on their assessments. An early version of the document underwent discussions among three parties: the Palestinian authorities, Jordanian officials, and Israeli officials. This timeline aligns the report with peace negotiations and places its presentation after the signing of the Oslo Peace Agreements, emphasizing its significance in text production and presentation. As mentioned earlier, the liberal peacebuilding agenda requires a substantial budget. Presenting the document in

TABLE 1 Analytical categories.

Textual analysis category and concepts used	Definition
Assumptions	Assumptions typically minimize differences by assuming a common consensus. Three types of assumptions include existential (what exists), propositional (current case), and value assumptions (desirable or undesirable) (Fairclough, 2003)
Semantic relations between sentences and clauses	Semantic relations between sentences and clauses may be explicitly marked in texts. The main semantic relations in this version are drawn from Halliday (1978, 1994). These relations can indicate social impact, such as legitimation, equivalence, and difference in appearance and reality
Causal, conditional, temporal, elaborative, contrastive, and additive semantic relations	Fairclough (2003) elaborated that causal semantic relations can be reasons, consequences, or purposes. Conditional relations indicate necessity or importance in the social field. Temporal relations indicate time sensitivity. Elaborative relations involve further explanation, exemplification, or description. Contrastive relations indicate a contrast method in the social field. Additive relations provide the reader with more information
Legitimation strategies	Different legitimation strategies can be found in text, such as authorization (legitimation by reference to the authority of law, norm, or institutional authority such as the World Bank in the paper), rationalization (legitimation by knowledge society), moral evaluation (legitimation linked to a value system), and mythopoesis (legitimation through narrative) (Fairclough, 2003)
Modality marker	Modality markers include modal verbs (like seem and appear) or adverbs (like certainly) or modal adjectives (like probable or possible) used in texts (Fairclough, 2003). They help distinguish the author's degree of commitment
Modality	It represents the author's commitment to probabilities and the obligations of the text (Fairclough, 2003, p. 165). There are two types of modalities according to Fairclough (2003): epistemic modality (statements and questions) and deontic modality (demand and offer)
Epistemic modality (statements and questions)	Also referred to as the modality of probabilities. Normally, explicit modalized verbs indicate the author's commitment to truth. Modal adverbials are examples like certainly (Fairclough, 2003)
Deontic modality (demand and offer)	Also referred to as the modality of necessity and obligation. Normally, explicit markers are participial adverbs such as required (Fairclough, 2003)
Scalar relations	Genre typically sustains different relations, including the local, the national, the regional, and the global (Fairclough, 2003, p. 34).
Hybridization of discourses	Represents a mix of discourses that entails various policy priorities. The hybridization of these discourses can be done through vocabulary articulation and semantic relations (Fairclough, 2003)
Dialogical/Polemical relationship	Represents one form of how texts can mix various discourses. Texts can set up relations between their own textual discourses and other discourses, creating a form of hybrid discourse (Fairclough, 2003)

December 1993 to January 1994 led to donors pledging \$2.1 billion between 1994 and 1998 for the peacebuilding agenda.

The general method of this CDA version and discourse analysis is inevitably subjective and reflexive, which stems from the social constructivist epistemology (Phillips & Hardy, 2002). We recognize the challenge that we have faced in the construction of categories and the production of reality. However, the methodological steps in this study have

TABLE 2 A chronology of the “social events” and the history of the selected text.

October 1992: The Madrid Working Group for Middle East peace requested an assessment of the development needs and prospects of the West Bank and Gaza economies
January 21 to February 21, 1993: The World Bank organized five teams (Agriculture, Human Resources, Infrastructure, Macroeconomics, and Private Sector Development), each conducting 2 weeks of fieldwork in the occupied territories
July 21–26, 1993: An early version of the report was discussed with Palestinian authorities, Jordanian, and Israeli officials
September 13, 1993: Signing of the Oslo Peace Agreement
September 30, 1993: The “Developing the Occupied Territories—An Investment in Peace” World Bank report was published
December 1993 and January 1994: An interim donor meeting in Paris where the report was presented resulted in donors pledging \$2.1 billion for 1994–1998
October 1993: The Technical Assistance Trust Fund was established (\$23 million was the amount of donations from 12 donors)
November 1993: The Trust Fund for the West Bank and Gaza was established

paved the way through complex relations using the theoretical construction of objects at multiple levels. We have coped with the complexity of using this methodology that reflects texts, contexts, and discourses by referencing broader discourses and recognizing the location and significance of our texts in a larger body of texts. Employing textual and interdiscursive analysis allows us to uncover insights that traditional methods might overlook (Wodak & Fairclough, 2010). The analytical categories for both textual and interdiscursive analysis have been introduced in earlier sections (refer to Table 1) and are consistently referenced in relevant empirical portions for enhanced clarity and readability.

In this research study, we are building on new concepts and categories derived from our transdisciplinary discussion, as suggested by Phillips and Hardy (2002, p. 16). Less traditional methods can result in the researchers being innovative in interpretation and creative in the application.

4 | THE WORLD BANK'S POST-CONFLICT RECONSTRUCTION PACKAGES: THE DISTAL AND PROXIMATE CONTEXT

Following the conclusion of the Cold War, a new reconstruction paradigm has been championed and implemented by international development agencies, including the World Bank (Lidén et al., 2009). Various international entities, such as the United Nations (UN) and IMF, entrusted the World Bank with the task of assisting countries in their transition from conflict to sustainable peace. This assistance was channeled through the World Bank's post-conflict unit, as outlined in World Bank (1998). The post-conflict unit operates within a framework guided by the principle that “We will not have peace without economic hope” (World Bank, 1998, p. VI). Between 1993 and 2000, the reconstruction packages comprised initiatives such as economic revitalization through investments and trade, restructuring governance in governmental institutions, re-establishing a legal framework, providing support to war-affected populations, and reconstructing critical infrastructure (World Bank, 1998).

As the World Bank guidelines (World Bank, 1998, pp. 6–10) outline, a complete country assessment and reconstruction plans are prepared with national governments and reconstruction partners. The overall review includes resource mobilization and financing strategies. The transitional support strategy for post-conflict countries can be financed using one of these instruments: grants from the International Development Fund (IDF) that are in; for non-member countries or countries with no sovereignty, other mechanisms of funding are used such as a Special Trust Fund (for instance, this mechanism was first used in the West Bank and Gaza and then in Bosnia and Herzegovina).

The World Bank's significance in the peace process lies in its extensive involvement in shaping, evaluating, and financing initiatives, as well as allocating resources for the Palestinian National Authority. The institution also played

a crucial role in providing intellectual leadership to other donors. In donor coordination, the World Bank assumed various key positions, including chairing the Consultative Group, which represented senior technical representatives from all donors and UN agencies. Additionally, the World Bank served as the secretariat of the AHLC (Le More, 2008). This positioning granted the World Bank a platform for discourse, enabling it to influence the strategic direction of economic development during the Oslo years. As noted by Le More (2008, p. 106), "Those reports shaped the response, agenda, and allocation of funds of the entire aid community."

In addition to the economic role, the World Bank held a pivotal role as the guiding force for the donor community and maintained a significant political stance (Haddad, 2016; Le More, 2008). Several factors contributed to this influential position. First, during that period, the World Bank was the sole organization capable of producing detailed, timely, and valuable reports that outlined strategies for the peace process, offering crucial guidance to donors. Second, the World Bank served as a mediator and earned the trust of Israel. Its ability to access information and conduct fieldwork in the territories was enhanced by the establishment of the World Bank's first office in East Jerusalem in 1994. Lastly, despite not being a major lender or donor in the context of the Occupied Territories (due to restrictions), the World Bank was entrusted by the organizers of the Madrid Multilateral Peace Process to assess economic prospects in the early years of peace (Wildeman, 2018).

Following the post-peace agreement in 1993, Western donors and international agencies led by the World Bank focused their efforts on establishing a governance structure for the Palestinian National Authority within the defined jurisdiction areas (Area A–C percentage of the land) (Soetendorp, 2002; Wildeman, 2018). This approach was inevitably grounded in the development of the private sector and the promotion of free markets (Richmond, 2009). The "Marshall Plan," a widely used liberal peacebuilding model created by the USA as a reconstruction plan for Western Europe after World War II, played a crucial role in activating and financing regional and local development programs. This coincided with the peace negotiation process and the signing of the Declaration of Principles on interim self-government arrangements, also known as Oslo Accord I (Richmond, 2012; Schiavo-Campo, 2003).

Before the peace process, the West Bank and Gaza were under Israeli civil administration and the UN Relief and Works Agency for Palestinian refugees. The Declaration of Principles embraced a liberal peace paradigm supported by international donors, contributing to the establishment of the Palestinian Authority—a self-government entity. The self-government entity was established with technical support and financial funding totaling \$3.622 billion, of which \$2.775 billion was allocated to development aid from 1993 to 1999, before the onset of the Second Palestinian Uprising (Wake, 2008). Throughout this period, the World Bank played a pivotal role as the First Secretary of the AHLC and the primary agency for development arrangements.

5 | SEMIOTIC ANALYSIS: ANALYZING NPFM TEXTS IN THE WORLD BANK REPORT

The World Bank published six volumes of assessments for Palestinian development and economic prospects a couple of weeks after the signing of the Declaration of Principles (Le More, 2008). The evaluation was essential because it was the first document submitted to a donors' pledging conference in October 1993 and outlined the occupied territories' first strategic emergency assistance plan. "Developing the Occupied Territories: An Investment in Peace" was an influential document and the beginning of funding for the new self-government entities.

5.1 | Interdiscursive analysis: peacebuilding and NPFM

Fairclough et al. considered interdiscursive analysis a vital tool to understand how a particular discourse is recontextualized discursively. The report entitled "Developing the occupied territories: An investment in peace" is divided into two sections: the occupied territories' current situation and strategies for the future. The first section discusses the current macroeconomic situation in the occupied territories and the challenges the area has faced in the last decade.

It also emphasizes the critical role of future strategies in maintaining peace in the territories. The second section presents the future strategy that the new self-government entities need to implement to sustain regional development and peace. These strategies include focusing on economic growth, such as free trade and private sector investment, and introducing policies for the new self-government entities.

In order to carry out the interdiscursive analysis, we need to understand the order of discourse—discursive practices of social fields and institutions. Three elements, as identified, are essential to this: discourse, genre, and styles. First, we would like to identify what discourses the World Bank (the author) wishes to promote in the report. The illustrations of these discourses are articulated throughout the report.

5.1.1 | Neoliberalism, liberal peacebuilding, and NPFM discourses

We identify discourse as a “domain of statements and utterances” (Fairclough, 2003; Foucault, 1984). Three discourses were identified in the report: the neoliberal discourse, the liberal peacebuilding discourse, and the NPFM discourse. We will distinguish the discourses using two main features: lexical words¹ and semantic relations between words (Fairclough, 2003). Semantic relations between words are the act of the author (the World Bank). The report is a pre-supposed structuring of the world textured by the World Bank as a social agent. Different discourses might have the exact lexical words; in this case, we have checked the words that preceded and followed our lexical focus (Fairclough, 2003).

The first discourse identified in the report is the neoliberal discourse. Neoliberal discourse is operationalized using features that can be traced in CDA, such as a focus on the global rather than the local, heavy dissemination of deregulations, privatization, market forces, and economic management, and promotion of corporate and transitional actors (Alawattage & Wickramasinghe, 2019; Springer, 2012). All these features were evident in the World Bank report. For example, notice the lexical words in the below statements: “private sector,” “public sector,” “business environment,” “engines of economic growth,” “neighboring countries”:

Choices on two issues will be particularly critical: the balance between the roles of the public and the private sectors in the occupied territories; and the nature of occupied territories economic links to the rest of the world, particularly neighbouring countries. (World Bank, 1993, p. 13)

An even more crucial function for the public sector would be to provide a supportive business environment within which the private sector could flourish while, at the same time, protecting public interests in areas such as health, safety, and the environment. (World Bank, 1993, p. 13)

Economies that have prospered in the past have relied primarily on the private sector, working in undistorted markets, as the primary engine of economic growth. (World Bank, 1993, p. 13)

The attempts to set the agenda for the private sector, reform the public sector, and open the war-torn economy to the world are common utterances throughout the report. More importantly, this neoliberal discourse was recontextualized in peacebuilding discourse. According to Richmond's works, the liberal peacebuilding discourse is engineered through peace as a process of free and globalized markets, human rights, and neoliberal development. Lexical words in this discourse include “peace,” “post-peace period,” “economic development,” “economic management,” “relaxation,” and “regulatory constraints.” See the following statements:

Peace, at last, now promises to provide the foundation for sustainable development in the Middle East. (World Bank, 1993, p. V)

There was a substantial rebound of economic activity in 1992, fuelled partly by expectations of peace, and partly due to relaxation of some of the regulatory constraints. (World Bank, 1993, p. 4)

Political settlement and peace are necessary, but not a sufficient condition for economic development in the occupied territories (World Bank, 1993, p. 13)

Much will also depend upon the quality of economic management in the post-peace period and the strategic choices made in managing the occupied territories economy. (World Bank, 1993, p. 13)

The report represents peace as “the foundation of sustainable development.” A value assumption that is linked to “neoliberal discourse” is present. Peace is valued as acting as a “foundation” for sustainable development. These peace-building efforts occur in conjunction with the neoliberal development discourse as a central component of peace and require a large amount of budget support (Richmond, 2009), as also reflected in the following statement:

A further US\$50 million of TA [technical assistance] would be needed over the medium term ... Much of the second phase TA could perhaps be “piggybacked” to investment operations resulting from the TA proposed for the short term. (World Bank, 1993, p. 40)

International development agencies disseminate these discourses globally, including NPFM reforms committed to private sector development. The NPFM framework integrates private sector management concepts (e.g., privatization, decentralization, and competition) into the public sector (van Helden et al., 2021; Adhikari & Mellemvik, 2011). This particular nature of public sector reforms is reflected throughout the report. A few examples are below:

There will be a need for a substantial strengthening of public action in many areas, including macroeconomic management, tax administration, the regulatory framework, and the supervision of the banking system. (World Bank, 1993, p. 13)

The multiplicity of inefficient, small-scale, subsidized credit programs with unsustainable recovery rates needs to be reformed and moved towards regular financial operations at market interest rates. (World Bank, 1993, p. 19)

An even more crucial function for the public sector would be to provide a supportive business environment within which the private sector could flourish while, at the same time, protecting public interests in areas such as health, safety, and the environment. (World Bank, 1993, p. 16)

The main message is that the public sector is needed only to support private sector development. Hence, reforms in the public sector are essential. Throughout the report, reforming the regulatory framework and having an efficient tax administration have been uttered frequently. The next stage is to identify how the mediated genre of governance underlines the specific discourses and styles.

5.1.2 | The genre of the report—What underlies the report?

We find the genre of “governance” acting and interacting with the post-conflict constructions of occupied territories. Contemporary governance is understood here as managing or regulating different forms of social life, such as markets, hierarchies, and networks of social practice (Fairclough, 2003). The report in question mediates the relation-

ship among the donor community, Israel, and the Palestinian Authority after the peace agreement and contributes to peacebuilding. This “mediated” genre is specialized in “action at a distance,” where distant participants in action communicate through the circulation of written reports.

As the mediating genre, we find that “governance” links different scales of local, national, regional, and global contributions to rescaling and restructuring new capitalism at occupied territories. As argued by Fairclough (2009), actions such as reports are the discursal feature of genre and enable the building of structural and scalar relations. This is seen in the report: the summary of the World Bank report links the new self-governing entities with two types of relations: (a) structural relations and (b) scalar relations (different degrees/levels). Structural relations are between self-governing entities (representing the public or government) and the private sector (businesses). This is laid out in the report as follows:

A critical element of the strategy for achieving sustained economic and social development in the occupied territories is the major upgrading of physical and social infrastructural services. This is a function to be undertaken mainly by the public sector and is important not only for improving the quality of life in the occupied territories but also for providing an enabling environment that supports the growth of a dynamic private sector. (World Bank, 1993, p. 23)

And:

Public sector investments should support rather than pre-empt private initiatives. Accordingly, only those investments where the private sector is unlikely to be interested in some time to come would be undertaken by the public sector. Even then, where possible, the investments should be designed in a manner to facilitate privatisation later. (World Bank, 1993, p. 23)

The genre of governance links scalar relations among local, regional, and global connections. It starts with the local: With the arrival of the peace process, the World Bank expects Palestinian businesspeople living abroad to wish to invest in the occupied territories, and financial resources can be used as remittances and direct investments in productive ventures. This is reported as

Palestinian financial resources abroad could be tapped to support public sector investment through, for example, subscription to a Palestinian bond scheme. (World Bank, 1993, p. 12)

This will also help improve regional relations and link the economy with neighboring countries, such as Jordan, Egypt, and the Gulf, with extensive emphasis on free trade with Israel and normalizing ties. For example:

From the perspective of the West Bank and Gaza, a strategy that attempted to open up opportunities elsewhere, especially with Jordan, Egypt, and the Gulf countries, while maintaining open trade relations with Israel would make sense. (World Bank, 1993, p. 14)

In addition to other global relations:

Equally important, for export diversification by product and by destination, trade links to Israel should be complemented by increased access to both the traditional Arab markets and to non-traditional markets in Europe and North America. (World Bank, 1993, p. 14)

A specific property of the governance genre is “recontextualization.” This can be seen in the following illustration:

To sum up, the occupied territories economy appears capable of generating sustainable economic growth provided there is peace and stability in the region and provided the economy is soundly managed with a mix of prudent macroeconomic policies, expanded public services, support for private sector expansion, and an expansion of trade to the region and the rest of the world. (World Bank, 1993, p. 16)

The report reflects how layered recontextualization works together to operationalize the new self-governing entity and good governance; the policy was recontextualized in economic development, and economic development was recontextualized in the peace process, transforming peace into a liberal peace agenda. This is also reflected in the following statements:

Much will also depend upon the quality of economic management in the post-peace period and the strategic choices made in managing the occupied territories economy. (World Bank, 1993, p. 13)

And:

“Good policy” would include, *inter alia*, a peace agreement that resolves strategic uncertainty sufficiently to provide the basis for private capital inflows and investment in productive activities; a relaxation of supply-side constraints, including deregulation and improvements in the supply of economic infrastructure and industrial land; trade arrangements that allow substantial trade expansion; a robust public finance framework ... (World Bank, 1993, p. 15).

Fairclough et al. have also suggested understanding the author's (the World Bank) position in making those statements. This is important to expose the author's judgment of the probabilities and obligations that are textured in the report. In other words, this is known as “styles,” as discussed below.

5.1.3 | Styles of the World Bank (social agent/author)

We have identified styles/identifications in the report through “modality” as a way of texturing identities (Fairclough, 2003). As explained in Section 3, we consider two modalities in our investigation: epistemic and deontic. Identifiers of modality, like “modal verbs” such as “would” and “could,” are regarded as expressing epistemic modality with a lesser commitment to truth (Fairclough, 2003). Explicit markers for deontic modality are participial adverbs such as “required” (Fairclough, 2003). The report has identified fiscal system reforms in two phases: short- and medium-terms (World Bank, 1993, p. 21). Let us look at the modality of the last medium-term reform:

The post-peace period could see large pressures for expanded public spending, both in areas that are well justified (roads) and some that are not (excessive civil service growth). (World Bank, 1993, p. 18)

The above statements are indeed linking the peace agreements with the reform frameworks. The hypothetical modality uses past tense for “may” and “can”; for instance, “international assistance might become available,” and “post-peace could see large pressure.” These modal markers can be explained as reluctance by the author (the World Bank) to commit to truth claims. An example of another statement:

To get the maximum benefit from the international assistance that might become available in the wake of a peace agreement, an efficient mechanism for directing and coordinating this assistance will be needed, balancing donor interests and preferences with the developmental priorities of the occupied

TABLE 3 Section IV: Management of public finances (World Bank, 1993, p. 17–18).

Management of Public Finances Section (p. 17–18) International experience suggests that establishing a sound system of public finances in the West Bank and Gaza will be necessary in creating an environment conducive to private sector development and attracting external assistance. Establishing such a system will mean ensuring that adequate revenues are collected/received by future authorities in the West Bank and Gaza and that the resources, including those that might be obtained from external sources, are managed properly On the revenue side, five key issues need to be addressed: • The legitimacy of the tax system. Currently, there is a widespread perception among the Palestinian population that the existing system of taxation lacks transparency and due process and is administered in an arbitrary fashion. These negative perceptions materially reinforce tendencies for tax evasion and noncompliance, which exist, at least latently, in all societies. To a large extent, the negative perceptions are directly related to the current military occupation; and the emergence of a self-governing authority as part of the peace settlement should help change the situation significantly. That would, however, in no way obviate the need for creating an efficient tax administration system that is perceived to be fair by the population. The current tax administration system would need to be completely overhauled, including the establishment of transparent rules and enforcement mechanisms for tax assessments; the rationalization of advance payments of income taxes; and the introduction of a credible and efficient institutional mechanism for the settlement of tax disputes. The role of accounting and auditing professionals would also need to be clarified in this context

territories. A careful monitoring of external borrowing will also be necessary to avoid any debt service problems in the future. (World Bank, 1993, p. 18)

Notice that the two discourses, NPFM and peacebuilding discourse, emerged strongly in these statements, emphasizing “peace agreements,” “efficient mechanisms,” “post-peace,” and “public spending.” Notice that this sentence has a mixture of epistemic and deontic modalities triggered by “might” and “needed.” The author (the World Bank) has a low commitment to truth regarding international assistance. However, there is a strong obligation when the author (the World Bank) presents what is required to receive international aid—an efficient system mechanism.

The above uncovers the links among these discourses and what underlies them. We can see the use of the genre of governance to mediate the relationship among the donor community, Israel, and the Palestinian Authority post-peace agreement. This complements previous studies that demonstrated how neoliberal discourse, advanced by international development agencies such as the World Bank, the IMF, and the OECD (Alawattage & Wickramasinghe, 2019; Wacquant, 2010), has “re-engineered” the state. We show how these donor communities/peace actors engage discursively in re-engineering. This mediating genre specializes in “action at a distance,” such as initiating mechanisms for budget revenue transfers. The World Bank sets up a relation among different discourses in a dialogical/polemical relationship; the tax administration, which is part of the NPFM discourse that is perceived as neoliberal, is mixed with peacebuilding discourse, reflecting a process of “hybridization” of discourses such as “peace settlement” and “efficient tax administration” (World Bank, 1993).

5.2 | Textual analysis: peacebuilding and NPFM

The interdiscursive analysis is complemented by textual analysis. The report’s section selected for textual analysis was “Management of Public Finances” in Section IV: “Policy and Institutional Imperatives.” This is mainly because of its relevance to the NPFM reforms. In the selected text (see Table 3), we will focus on text production rather than interpretation or reception in making meaning. At the same time, we would observe how the World Bank, as a social agent, textures neoliberalism and NPFM in the peacebuilding discourse in the text analyzed.

Employing six central semantic relations and modality markers (author’s commitment), as explained before, between sentences and clauses, we uncover legitimation strategies, propositional value, and bridging assumptions.

These are linked with what peace actors such as the World Bank aspire to achieve: embedding neoliberal discourses with peacebuilding and establishing legitimacy from the international community in implementing programs in conflict societies such as Palestine and Israel.

The internal relation of texts reveals how the report's author (the World Bank) promoted an NPFM system less dialogically. We will see propositional and value assumptions made regarding private sector development and link them with external assistance. Second, it also reveals legitimation strategies—rationalization and moral evaluation—were employed in the document to the readers. Third, we find that bridging assumptions among words leads to the logic of equivalence. It ties two discourses together peacebuilding and neoliberal development—an essential element of recontextualization. It makes neoliberal development an inevitable part of peacebuilding. Fourth, we also find, by deploying the modality of markers, the author's commitment to certain predictions. It demonstrates a weak commitment to the future state bodies but a solid commitment to the private sector development. Finally, it also shows us the lack of agency in the commitments. It helps the author (the World Bank) take no responsibility and avoid future scrutiny. Fifth, we will show how, in the text, the link between neoliberalism and peacebuilding was made inevitable by suppressing other alternatives. We argue that the textual analysis of the selected sentences (as presented below) makes the above issues visible, which otherwise would have been invisible. All of the issues identified above are recurring themes in multiple sentences. From the methodological point of view and following the CDA tradition, we wish to demonstrate them by analyzing sentence by sentence as below.

Statement 1

International experience suggests that establishing a sound system of public finances in the West Bank and Gaza will be necessary for creating an environment conducive to private sector development [ADDITIVE] and attracting external assistance.

The public financial management strategy starts here with propositional and value assumptions. The propositional assumption is about “establishing a sound system of public finances in the West Bank and Gaza”; that means there is “private sector development.” The value assumption centers on the importance of this system in “creating an environment conducive to private sector development and attracting external assistance.” The value assumption is triggered by “conductive”: if we have a sound public system, the desirable outcome is private sector development and external assistance. This value belongs to “neoliberalism discourses” such as the NPFM, where much focus is on the private sector. In this sense, the assumed meaning of desirable outcomes for the public finance system has an ideological effect.

Neoliberalism is represented as a hegemonic ideological discourse; this relates to more than the textual evidence (Fairclough, 2003, p. 59). Thus, it serves to seek hegemony in the text by universalizing the meaning as unquestionable and inevitable reality by presenting a set of common grounds, such as the importance of establishing a public finance system in the West Bank and Gaza (note that the author did not write “in the public sector” or “government” or “new self-government” of the occupied territories) and private sector development as a definite aim in public sector strategies in peacebuilding. Assumptions are less dialogical because they reduce the difference by assuming common ground (Fairclough, 2003). Moreover, there is no reference to the social agent that suggested establishing a public finance system; it was the “international experience.” A social agent is absent; omitting an agency relates to the mystification of responsibility in establishing the public finance system (one might ask: who will install it? Is it the World Bank? Is it the government? Is it consultants?).

Furthermore, the statement has an additive relation: “conductive to private sector development [ADDITIVE] and attracting external assistance.” The author adds, “attracting external assistance for private sector development.” We will refer here to the “logics of equivalence”; the “additive” relation suggests that the author has subverted the two objects in an “equivalence” relation (co-homonymy) (Fairclough, 2003); private sector development and external assistance are equivalent. This indicates that “private sector development” has the same properties as “attracting external assistance.” We argue that setting up this relation contributes to building a perception of subsuming differences. Both

belong to different discourses (aid discourse and the new public management discourse). This adds up to fulfilling the hegemonic neoliberalism discourse. Many other alternatives are excluded.

We also connect the value assumption here to moral evaluation and rationalization. Rationalization legitimization is triggered in this sentence by reference to “international experience,” so the establishment of the system (an action that has to be taken by future authorities) is legitimized by reference to the World Bank knowledge society (later on disseminated to all post-conflict countries’ reconstruction agendas). According to Fairclough (2003), these two legitimization strategies—rationalization and moral evaluation—may overlap. Moral evaluation invokes legitimization by referencing a value system, in this sentence, neoliberalism. A value system such as neoliberalism generalizes motives. It assumes they agree and have instrumental rationality. This process legitimizes specific actions or structures to achieve an end (in this statement, the public system is needed for private sector development and to attract external funding). The modality in this sentence is epistemic, reflecting a view.

Statement 2

Establishing such a system will mean ensuring adequate revenues are collected/received by future authorities in the West Bank and Gaza and that the resources, including those that might be obtained from external sources, are managed properly.

A bridging assumption exists between statements 1 and 2; it gives a semantic connection between “system” and “revenues” and “resources” and “management.” A semantic relationship creates the link between the two sentences. The bridging assumption is that the public finance system will bring adequate revenues and that resources will be appropriately managed. A value assumption links the public finance system with the revenues collected, reflecting the desirability of the system to bring revenues. In terms of resources, there is a propositional assumption about obtaining external resources. In terms of semantic relations, an elaborative connection is realized in conjunction with cohesion ties “and that”; the elaborative relation herein also suggests that the author operationalizes the logic of equivalence: “revenues,” “resources,” and “external sources” are textured in an equivalent relation.

The elaborative semantic relation can be linked to Fairclough’s (2003, p. 95) logic of appearance and explanatory logic. Additive and semantic relations are expected in a highly abstract report with no specific description (Fairclough, 2003). In this sentence, there can be a form of explicit argument: How can such a system ensure that revenues are collected? A complete understanding and explanation are absent from the public finance system. The resources? The external sources? Moreover, what type of management can be considered proper in this highly political context? The causality relation between establishing the system and receiving revenues has no analysis.

This sentence has two explicit modality markers: “will mean” and “might be.” The first modality marker, “will,” presents an epistemic statement with high certainty, an assertion rather than a modalized statement reflecting a high commitment to truth with future prediction. So, the system will undoubtedly ensure that future authorities collect revenues. Conversely, the second modality, concerning external resources, has a low probability of a situation or action (the future authorities might have external resources). We can see the World Bank’s commitment to truth for the ability of the system to generate revenues. This “futurology” prediction legitimizes and directs new self-government entities into particular actions in the future.

In addition, we can investigate representations in this sentence: social actor and spatial representation. Texts present different elements such as forms of activity, space-time, objects, means, persons, social relations, and language (Fairclough, 2003). These elements can be included or excluded in the texts, and we can compare the representation of a particular text. The social actor here is represented as classified generic “by future authorities”; the author did not use “the future Palestinian authorities.” This reflects representation in the peacebuilding society, so the “future authorities” will collect revenues.

Furthermore, note that social agent is absent in establishing the public finance system. The sentence is reflected as the process by excluding the agent in the clauses in the beginning: “Establishing such a system will mean.” The

question we can ask is who will establish the system? The World Bank? The future Palestinian authorities? The Israeli government?

Statement 3

On the revenue side, five key issues need to be addressed:

The legitimacy of the Tax System. [ELABORATIVE] Currently, there is a widespread perception among the Palestinian population that the existing system of taxation lacks transparency [ADDITIVE] and due process [ADDITIVE] and is administered in an arbitrary fashion.

The above statement presents an existing assumption among the Palestinian population about the taxation system, so what exists is that the “system of taxation lacks transparency and due process and is administered arbitrarily.” This can be linked to particular discourses, in this case, the NPFM discourse. Semantic relations in this sentence are temporal and additive relations. These semantic relations are realized through parataxis. We can identify here a higher semantic relation—in this case, “problem-solution”—that stretches to the following sentence (Fairclough, 2003). The text suggests that there is a problem, and the problem is that “the legitimacy of the tax system” is elaborated through the perception of the current tax system, which lacks “transparency” and “due process” and is administered arbitrarily. The following statements will identify the “solution” for this problem. We can see that the problem is legitimized by authorization to “the Palestinian population” and reference to legal discourse triggered by “due process” and public administration discourse triggered by “administered.” This implies that the tax system is not delivering revenues because of its legitimacy.

The problem-solution semantic relation is common in policy texts and reform agendas. Moreover, the additive semantic relations are an unordered list of diverse appearances that can be reordered differently (for instance, taxation is “administered arbitrarily” and “lacks due process and transparency”). No causal relationship is represented (e.g., why the tax system is administered arbitrarily). There are no “expository arguments” for the lack of transparency in the system (e.g., tracing the tax system changes and narrative in time in such a highly political context). In terms of relations of meaning set up in “co-hyponymy,” the legitimacy of the tax system is elaborated by the perception of tax system transparency, due process, and the administration process.

This implies that the author’s legitimacy of the tax system is based on transparency, due process, and administration process. Moreover, the additive semantic relation “hyponymy” gave equivalent meaning to “transparency,” “due process,” and “administration,” so the division between transparency, due process, and administration is subverting and building up equivalent relations, contributing to the hegemony of neoliberalism.

Two kinds exist here regarding modality: Epistemic modality is “is administered,” and deontic modality is “needs to be.” The author’s commitment to truth for the first modality is high, so they are sure that the tax system is administered arbitrarily. The second modality suggests the author’s commitment to addressing these issues in revenue. The author’s commitment to truth is high when they texture the arbitrary process of tax administration, and at the same time, the social agent in this process is passivated. In this case, the exclusion of social agents entails political significance because the Israeli civil administration collected the tax, as mentioned in the same report (World Bank, 2003).

Statement 4

These negative perceptions materially reinforce tendencies for tax evasion [ADDITIVE] and noncompliance [ADDITIVE], which exist, at least latently, in all societies.

The assumption here is existentially triggered by “These” and bridging assumptions with statement 3, which gives coherent meaning. The Palestinian population has a negative perception of the legitimacy of the tax system (in the previous sentence, defined as transparency, due process, and administration), which is why tax evasion and noncompliance exist. This sentence reflects an assumed meaning about what exists as given and unquestionable, which can

take an ideological dimension to domination; we can see that the sentence also universalizes the assumed meaning to all societies. Two semantic relations exist, and both are additive. Additive semantic relations reflect in this sentence no understanding of how the Palestinian population's perception led to tendencies for tax evasion and noncompliance; there is no evidence or social analysis (or political analysis, which is essential in this case, for instance, Palestinian perception about tax payment to a colonizing government).

Additionally, there needs to be an explanation of how these stretch to all societies. It is a universal assumption that is not supported by any causal relationship. This contributes to the logic of appearance in the text. Additive relations also make the equivalent relationship: Tax evasion properties are similar to non-compliance. There is also an equivalent relation between "Palestinian population perception" and the "perception of all societies"; both are equal.

Statement 5

To a large extent, the negative perceptions are directly related to the current military occupation; [ADDITIVE] and the emergence of a self-governing authority as part of the peace settlement should help change this significantly. [ELABORATIVE] That would, however, in no way obviate the need for creating an efficient tax administration system that is perceived to be fair by the population.

A bridging assumption here is stretched from statement 3: The existential assumption about the "current military occupation" and the value assumption is triggered by the factive verb "help" about the emergence of self-governing authority as part of the peace that will help change the perception. The assumption reflects a peacebuilding discourse. Moreover, there is a value assumption about the need for efficient tax administration. The "efficient tax administration" assumption is linked to the neoliberal discourse as it perceives efficiency as desirable (Fairclough, 2003). Notice that the author has linked the negative perception with the military occupation, and the emergence of self-government authority will change the perception.

Regarding modality, epistemic modality (assertion) and deontic modality (modalized) exist. The author's commitment to truth is high in relating the negative perception of the tax system to the current military occupation and commitment to being fair to the population. At the same time, the deontic modality represents the new self-government authority's obligation to change the tax system's negative perception.

Higher semantic relations exist here. The problem mentioned earlier is the legitimacy of the tax system. The solution is creating an "efficient tax system." The author is setting up a relation between different discourses in a dialogical/polemical relationship: the tax administration, which is part of the NPFM discourse that is perceived as neoliberal (neoliberalism discourse), is mixed with the peacebuilding discourse, reflecting a process of "hybridization of discourses," "peace settlement," and "efficient tax administration."

Statement 6

The current tax administration system would need to be completely overhauled, [ADDITIVE] including the establishment of transparent rules [ADDITIVE] and enforcement mechanisms for tax assessments; the rationalization of advance payments of income taxes; [ADDITIVE] and the introduction of a credible and efficient institutional mechanism for the settlement of tax disputes. [ELABORATIVE] The role of accounting and auditing professionals would also need to be clarified in this context.

The sentence reflects the propositional assumption and value assumption. A propositional assumption is about reforming the tax administration system. The value assumption about tax dispute mechanisms belongs to the neoliberalism discourse triggered by the words "credible" and "efficient."

Additive semantic relations are present between clauses and sentences. On the one hand, the relation of equivalence (co-hyponyms) is textured among "establishment of transparent rules," "enforcement mechanisms for tax assessments," "rationalization of advance payments of income taxes," and "the introduction of credible and

efficient institutional mechanism for tax disputes." These are all hyponyms (inclusion) of "current tax administration overhauling."

This means that "establishing transparent rules" and "rationalizing advance payment of income tax" are equivalent; the author explores the background of the meaning differences between these clauses. Both of these co-hyponyms have the properties of "tax administration overhauling." The author is building a vision of "tax administration overhauling," whereas accounting and auditing professionals would have a role in building this vision. This can also exclude any other alternatives to overhauling the tax administration. Processes in the sentences are represented without social agents as if transparent rules are established through people or the government. All processes reflect the normalization and exclusion of social agents. Legitimation by rationalization is present here. This is not dissimilar to what Hyndman and Liguori (2016) have found in UK central government's public sector financial management strategies. Liguori and Steccolini (2018) also showed how members of parliament legitimize or delegitimize public financial management reforms in Italy using moralization and authorization legitimation strategies. However, the question of legitimacy in NPFM reforms and their components was investigated through internal text relations, mainly through problem-solution higher semantic relations rather than legitimation strategies rhetoric that are used in recent literature (Hyndman & Liguori, 2016; Liguori et al., 2018).

Drawing on the semantic relations and modalities, we can identify value assumptions in the NPFM discourse and the exclusion of social agents on several occasions, for instance, in the revenue-collection process or invoice validations. Unraveling bridging assumptions and logic of equivalence helps us see how discourses such as "peacebuilding" and "NPFM" were tied together. It has also revealed the importance of texturing social agents in NPFM discourse because omitting an agency relates to the mystification of responsibility in texts. This sometimes entails political significance, particularly in the peacebuilding agenda. We can unlock the author's (the World Bank) commitment to truth in NPFM discourse using modality, for instance, the collection of revenues and how NPFM discourses are textured with peacebuilding agenda through value assumptions.

6 | CONCLUDING REMARKS

This paper has explored how semiosis forms in disseminating NPFM in a peacebuilding context. The paper revealed how the World Bank, as a social agent, textures NPFM in the peacebuilding discourse in the text analyzed. Broadly, we also find the mediating genre of governance to mediate the relationship between the donor community, Israel, and the Palestinian Authority post-peace agreement and recontextualize the NPFM discourse within the peacebuilding process. Let us elaborate on the above in the context of public sector accounting literature.

First, we already know from the literature about the neoliberal development paradigm's transformative impact on the state and its pervasive influence on various aspects of society (Alawattage & Wickramasinghe, 2019). This influence is exerted mainly by influential global actors, including international development agencies such as the World Bank, the IMF, and the OECD (Alawattage & Wickramasinghe, 2019; Wacquant, 2010). Less known is how development actors discursively conduct their whole agenda of influence (Alawattage & Wickramasinghe, 2019; Chiapello, 2015). In this paper, drawing on textual analysis based on Fairclough's work (Fairclough, 2003, 2013), we reveal that neoliberalism discourse is textured internally in texts using value assumptions that are less dialogical because they reduce the difference by assuming common ground, an answer to recent calls by Alawattage and Wickramasinghe (2019) and Chiapello (2017) on how neoliberalism discourse is textured linguistically. Thus, the paper extends our understanding of the dialogic of NPFM and the extent to which other voices are represented in the texts or excluded or suppressed. In doing so, the paper advocates for the incorporation of "publicness" in public sector reforms, ensuring the representation of a variety of voices. Using CDA, we reveal the dominance of a singular voice—the World Bank—in shaping the development agenda. We argue that this dominance driven by only economic concerns contributes to subsequent failures not only in developed countries but also in underdeveloped and post-conflict societies.

Second, we believe the examination of recontextualization employing CDA as a methodological framework, based on Fairclough's work (Fairclough, 2003, 2013), extends the NPFM literature by stretching our understanding of how different discourses (NPFM underlined by neoliberalism and peacebuilding) are brought together in a specific relationship for the purpose of transmission (Fairclough, 2009). This extends the rhetorical studies of public sector accounting literature (Hyndman & Liguori, 2016; Liguori & Steccolini, 2018). This also responds to the call for "publicness" by presenting new theoretical and methodological viewpoints essential not just to unveil the economic focus of NPFM but also to highlight how out-of-place these reforms are amid conflict conditions.

This methodological approach demonstrates how NPFM is semiotically realized in constructing peacebuilding. It reveals the use of the governance genre to mediate relationships among the donor community, Israel, and the Palestinian Authority post-peace agreement. This genre specializes in "action at a distance," such as implementing mechanisms for budget revenue transfers. The study identifies value assumptions in neoliberal and NPFM discourse and instances of the exclusion of social agents, particularly in processes like revenue collection or invoice validation. Furthermore, the study highlights the ideological significance of extensional assumptions, which reflect powerful representation. It also uncovers the articulation of discourses such as "peacebuilding" and "NPFM." The World Bank establishes a dialogical/polemical relationship among different discourses, blending the tax administration discourse associated with NPFM, often seen as neoliberal, with the discourse of peacebuilding.

Third, extending the previous work on the dissemination of NPFM discourse by the World Bank, the paper indicates that social space such as "peacebuilding" is not immune from the neoliberal agenda of the World Bank. Previous studies on peacebuilding literature have noted the relationship between the emergence of neoliberalism and peacebuilding (Richmond, 2009; Turner & Pugh, 2006). This paper demonstrates the application of a transdisciplinary methodology such as CDA to make NPFM and neoliberalism discourses visible in the peacebuilding social field. In public sector accounting literature, the role of international agencies such as the World Bank in transposing the development discourses has been researched (Alawattage & Wickramasinghe, 2019; Jayasinghe & Uddin, 2019). We extend the works demonstrating how neoliberal ideas such as NPFM have been intertwined in a unique space, such as the peacebuilding process in a conflict condition, and thereby responding to a call for publicness examining and exposing economic-centric NPFM ideals. We expand on existing research, illustrating the intricate connection of neoliberal concepts like NPFM within a distinctive context—the peacebuilding process in a conflict setting. In doing so, we respond to the plea for "publicness" in public sector reforms, scrutinizing and revealing the economically-centered ideals of NPFM.

Finally, we wish to articulate the potential research scopes in this area. We do not examine how the World Bank's attempt at "recontextualization" has ultimately changed the lives of Palestinians and the state. We also do not demonstrate whether the peace actors change their discursive strategies in relation to public sector reforms, recognizing the reality of the Palestinian-Israeli conflict. These issues need addressing. Future researchers could also deploy the textual and interdiscursive analysis used in this paper to address other public sector reform strategies adopted by countries worldwide.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are openly available at the World Bank (1993, September). Developing the Occupied Territories: An Investment in Peace. <https://documents1.worldbank.org/curated/en/869901468780572753/pdf/Overview.pdf>.

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ENDNOTE

¹Lexical words are those that have independent meaning (such as a Noun [N], verb [V], adjective [A], adverb [Adv], or preposition [P]).

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