

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

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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).

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

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

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

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

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

2. Bureaucracy, politics, and PFM reforms in Ghana

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

But from the 1980s onwards, public sector reforms in Ghana came via the WB's structural adjustment programme. Based on the premise that development demands fiscal discipline, PFM reform became a central focus of WB's engagement with Ghana. In this context, Ghana's PFM efforts have progressed along three waves, with the WB playing a critical role. The first involved rebuilding the country's PFM system as part of the structural reforms in the 1980s and early 1990s, but as Anipa *et al.* (1999) concluded, this reform was poorly designed, disjointed, and incoherent. Conceived against the background of this failed first attempt, Ghana's second reform endeavour in the mid-1990s – the Public Financial Management Reform Programme (PUFMARP) – was conceptually coherent. It emerged from years of joint government and donor diagnostic studies based on annual reviews of public expenditures and their outcomes. Trying to establish a clear link between government spending, corruption, and underdevelopment throughout its 1996–2003 implementation, the reviews

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

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

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

3.1 Governmentality: conducting the conduct

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

governmentalities draw on and are situated within a heterogeneous assemblage, or ‘dispositif’, that combines “forms of practical knowledge, with modes of perception, practices of calculations, vocabularies, types of authority, forms of judgement, architectural forms, human capacities, non-human objects and devices, inscriptions, techniques and so forth” (Rose 1999, 52).

To paraphrase Foucault (1979), governmentality concerns the multiple modalities through which a population is shaped and controlled – not through sovereign rule but through discourses underscored by a power that is both hidden and accepted. Given its expansive vision, governmentality does not restrict analyses to state institutions or political structures. Instead, it broadly defines the ‘art of governing’ as conducting the conduct through government analytics and technologies (Dean 1996, 1999; Lemke 2002), an art implicit in the modernising discourses of supranational organisations like the WB. As such, we understand the concept of government in this paper not only as “political structures or the management of states” but more generally, in a Foucauldian sense, as the way “the conduct of individuals or of groups might be directed” (Foucault 1982, 221).

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

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

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

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

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

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

3.2 Counter-conduct

Critics often argue that governmentality research restricts itself to studying programmes through programmers' views without venturing into the messiness of real-world struggles, thereby privileging official discourse while ignoring agency and resistance (Binkley and Cruikshank 2016; Malmvig 2016; O'Malley 1996). However, Foucault's oeuvre reveals a commitment to recognising resistance, most notably in *The Subject and Power* – especially in his famous remark therein: “Where there is power, there is resistance” (Foucault 1982, 346). In *Security, Territory, Population*, Foucault (2007, 211–214) discusses resistant practices that “short-circuited” the Church's pastoral power in Medieval Europe. He designates these as “counter-conduct”, which he argues expresses the will “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 them” (Foucault 2007, 75).

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

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

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

This paper highlights the counter-conduct politicians and bureaucrats enacted to escape, evade, and subvert IFMIS governmentality without staging an outright rejection. Governmentality and counter-conduct shed light on why this reform underperformed and failed to deliver its material policy objectives of fiscal discipline and accountability. Integrating these two heuristics, our theoretical framework concerns the intricate interrelationship between governmentality techniques and the resistance they solicit (Pieck 2015). To this end, our empirical data captures specific forms of conducting the IFMIS in a manner that negates the conductive-conduct IFMIS propagated as the necessary techno-managerial apparatuses of fiscal disciplining.

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

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

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

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

The WB often pervaded these empirical and theoretical narratives, wherein critical

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

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

day-to-day encounters, resist the disciplinary technologies the WB reforms introduced.

5. Research context and methods

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

As an expenditure control tool, its success is judged by the extent to which it imposes fiscal discipline, curtails political and bureaucratic elites’ spending, and creates transparency in managing the public purse. Indeed, emphasising expenditure prioritisation and control reflects neoliberal efficiency, fiscal discipline, and institutionalised accountability. More broadly, these reforms concern the new global accounting and auditing technologies for making governments and individuals more accountable and efficient (Power 1997). IFMIS integrates information technologies, administrative and legal procedures, and accounting technologies into governance to transform the national government into a disciplinary subject – one that follows market rationality and thus subjugates the state itself to market apparatuses of governance (Alawattage and Azure 2021). The aim is to discipline controllers of the public purse to the *nth* degree: “It is a complete attempt at social engineering, governmentality in its gross form” (Li 1999, 301).

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 discourses. Described by Atkinson and Coffey (1997, 47) as “social facts”, documents are the most visible (and ‘official’) representations of what previously happened.

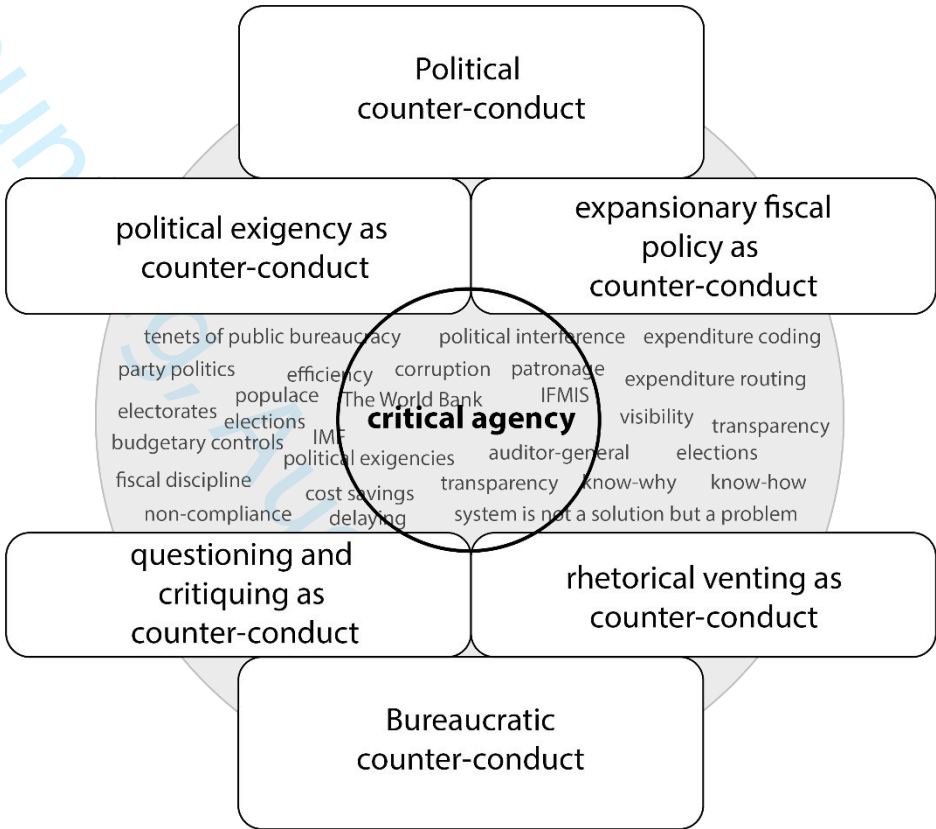
5.2 Data analysis

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

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

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

Figure 1: Interpretive schema – emergent themes



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’.

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

6.1 Political counter-conduct

6.1.1 *‘Political exigency’ as counter-conduct*

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

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

My review of sampled GoG transactions disclosed that payments totalling GH¢351.3 million were made by the Ministry of Finance to some contractors on behalf of some Ministries, Departments and Agencies (MDAs) outside IFMIS contrary to previous audit

recommendation (GAS, 2015, 5).

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

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

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

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

Beyond routing expenditure outside the system, strategies of selective compliance also manifested as political counter-conduct:

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

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

6.1.2 Expansionary fiscal policy as counter-conduct.

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

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

The Auditor-General then concluded:

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

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

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

Unsurprisingly, Ghana scored ‘D’ on budget reliability in its 2015–2018 PEFA assessment, with PEFA concluding that “there is a significant amount of non-transparency in the budgetary system in Ghana that can negatively impact on budgetary outcomes” (PEFA 2018, 18). Given that IFMIS is a budget management tool with expenditure control being its central appeal, this ‘D’ and a grim verdict on budget transparency suggests the political leaders did indeed not want to be governed like that, by that, in the name of WB’s so-called principles of fiscal discipline and expenditure control.

6.2 Bureaucratic counter-conduct

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

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:

“Those at the IFMIS secretariat are running the show now. Some of the most powerful are people without any knowledge in accounting. You see, it is the reason why we have some problems [...], the work has spoilt now. We are just waiting for retirement to leave the system for them. ... we have to tread cautiously with these reforms that give power to only people with IT background.”

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

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

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

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

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

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

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

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

what is happening in the private sector to here, my brother, it won't work." (Respondent 15)

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

6.2.2 *Rhetorical venting and complaining as counter-conduct*

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

computer skills or were too busy doing other things they considered more administratively and politically important than spending time learning computers:

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

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

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

This is the reason why we think this accounting change is not good for some of us.”

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

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

Respondent 10 rhetorically vented about computers being their enemy and demeaning their job:

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

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

7. Discussion

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

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

Such counter-conduct parallels the resistance Foucault described in his lectures on *Security, Territory, and Population* (Foucault 2007), wherein Foucault explained what counter-conduct is and is not and what it is directed and not directed against. He argues that counter-conduct is about "being conducted otherwise, yet it is not addressed against the exercise of political power or economic exploitation, but against relations of power that seek to steer and guide behaviour towards specific goals" (Malmvig 2016, 246). Thus, counter-conduct constitutes conduct and does not reject or refuse all forms of conducting the conduct. Hence, it is not an attitude of "we do not want to be governed at all" (Foucault 2007). Rather, it involves actions that explore alternatives to current governing practices, which may help uncover otherwise overlooked or depoliticised contesting voices.

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 UNUniversal 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

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

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-

political space that makes them deviants from their coloniser's desires. Our counter-conduct empirics illustrate this.

8. Summary and conclusions

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

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

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

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

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

managerial tools and processes but from the political conditionalities that demand and enable politicians and bureaucrats to circumvent them.

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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.

Typical questions (examples):

- Can budget holders still authorise and spend public money outside IFMIS procedures and protocols? If so, how?
- Besides budget holders, who else can authorise or approve spending outside IFMIS? How regularly does this happen and on what kind of expenditure? And how do they escape repercussions from spending outside the system?
- Do you dislike some aspects of IFMIS? If so, how do you react and maintain your position as a civil servant? Do you express your dislike openly, such as in departmental meetings with higher authorities?
- Is there a general dislike of IFMIS? Or are there clearly separate groups and camps liking and disliking IFMIS?

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

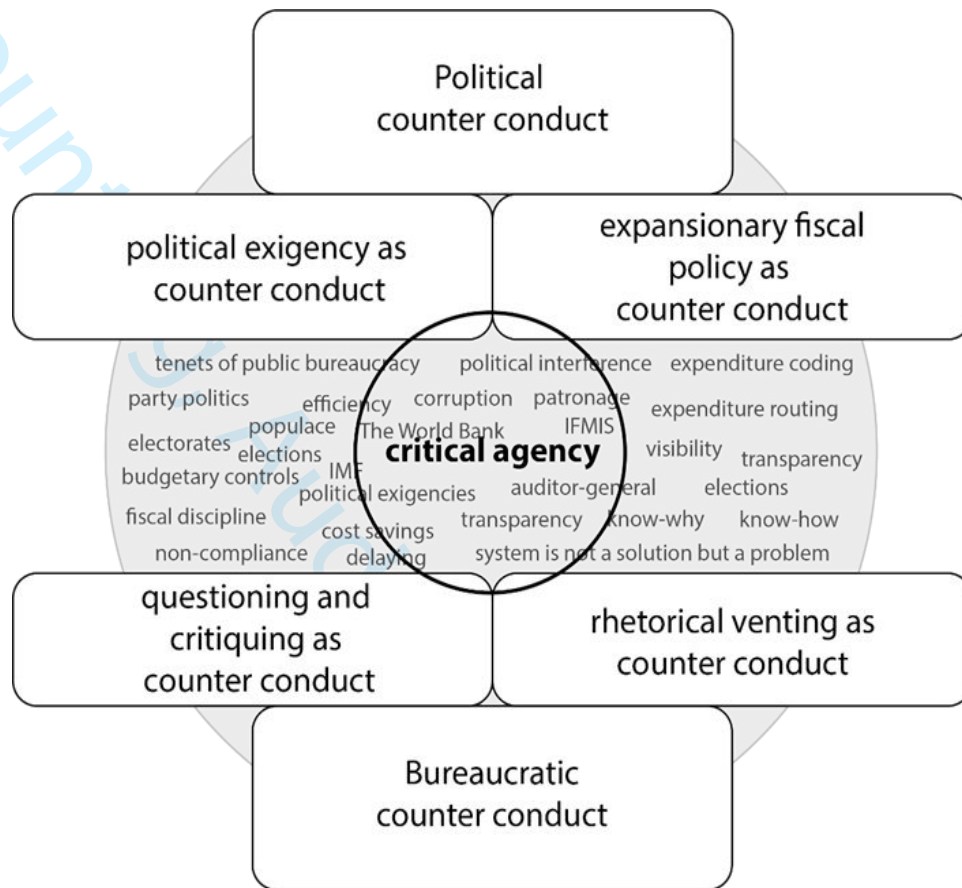


Figure 1