
Sending in the consultants: development agencies, the private sector and the reform of public finance in low-income countries

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Abstract: Private sector consultants have increasingly been called upon to assist aid-dependent countries in strengthening their public sector governance systems. This paper argues that the role of these consultants in shaping the reform process is not well understood. This paper offers a conceptual framework to capture the essential dynamics of the relationship between the donors, the governments and the donor-funded consultants in the implementation of Public Financial Management (PFM) reforms. Three main lines of inquiry are developed to assist in determining the lines of accountability that are drawn between these three sets of actors. The first, drawing on a rationalist principal-agent approach, focuses on the contractual process and the incentives that emerge from it at the micro level. The second, drawing from a constructivist approach, delves deeper into the normative agendas behind private sector participation and the meaning given to the concept of accountability in this context. Finally, a third line of inquiry centres upon the political environment within which the reforms are implemented and which acts as a filter both upon the contractual process and the ideas of best practice brought in by consultants. The implementation of an integrated financial management system in Ghana is used as an illustrative example.

Keywords: accountability; Public Financial Management; PFM; public sector reform; consultants; World Bank; development policy; public procurement; New Public Management; NPM.

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1 Introduction

The good governance paradigm has become legitimised among governments and international organisations as a panacea for improving the prospects of resource-depleted countries and their citizens. This, in turn, has led the attention of development practitioners to shift towards ways of strengthening the rule of law, accountability, transparency and citizen participation in domestic and international decision-making processes (World Bank, 1989; North, 1990; World Bank, 1997; Grindle, 1997; Easterly, 2002).

Concurrently, private sector consultants have increasingly been called in by development agencies to contribute and assist in implementing this renewed reform programme. Their contributions have had varying results. In Tanzania, for example, consultant-assisted Public Financial Management (PFM) reforms have been perceived as broadly successful in improving the transparency and accountability within the government (Ronsholt and Andrews, 2005), whereas in Ghana, the consultant-led process is broadly perceived as a failure (World Bank, 2004; Roberts and Andrews, 2005).

Despite their significance in the implementation process, there has been little empirical work to date examining the relationship between for-profit consultants, development agencies providing funding and the developing countries engaged in the area of public sector reform (and PFM in particular). This is surprising, given that private sector consultants have played an increasingly visible role in defining the boundaries of the debate and the validity of specific mechanisms introduced to strengthen public sector governance systems.

This paper argues that we currently lack an adequate analytical framework that can account for the conditions under which corporate actors, such as the private sector consultants involved in the implementation of public sector reforms, impact upon both the process and the outcomes of reform. In part, as a result of the methodological challenges that have traditionally hampered research into this area – namely the ‘secretive nature’ of the consultancy industry (Saint-Martin, 2004) – the literature has tended towards either the technical or the polemic. To bridge the gap between both analyses, this paper develops a conceptual framework to capture the essential dynamics of the triangular relationship between donors, governments and donor-funded consultants.

This paper begins with a discussion of the participation of private sector consultants in the operationalisation of aid in general, and with respect to public finance reform, in particular. Three main lines of inquiry are then proposed in the third section to better analyse the dynamic and accountability lines that are drawn between the consultants, governments and development agencies in the implementation of PFM reform. The first focuses on the procurement process; the second delves into the normative agenda behind private sector participation; and the final line of inquiry centres on the politics of PFM reform and how politics shapes the triangular relationship between the

development agencies, consultants and government authorities. Ghana's implementation of an Integrated Financial Management System (IFMS) is used as an illustrative example to assist in defining the contours of this conceptual framework. The paper concludes by underscoring the need for detailed empirical work in the evaluation of private sector participation in PFM reform (and public sector reforms, more generally) and highlights the broader implications for accountability in the aid industry.

2 Consultants and development aid: friend or foe?

The contracting of consultants to assist with public sector reforms has increased steadily since the 1990s in both developed and developing countries. In OECD countries, for instance, spending on US federal contracts spiralled during the Bush administration, from US\$207 billion in 2000 to US\$400 billion in 2006, partly due to what some observers describe as a "philosophy that encourages outsourcing almost everything government does" (Nixon and Nixon, 2007). By the beginning of the 1990s, the term 'consultocracy' had been coined to encapsulate the increasing influence of consultants within the government apparatus (Hood and Jackson, 1991, p.24).¹ Public sector reforms, in particular, have attracted significant private sector financing and expertise. Craig and Brooks (2006, p.161) have noted that in the UK, "[n]o major change in the machinery of government or of public services was undertaken [in the 1990s] without resorting to a consultancy firm". Public sector reforms were seen as a key factor in the increase in the growth of the consulting market by 20%–30% in the late 1990s (Christensen, 2005, p.449).

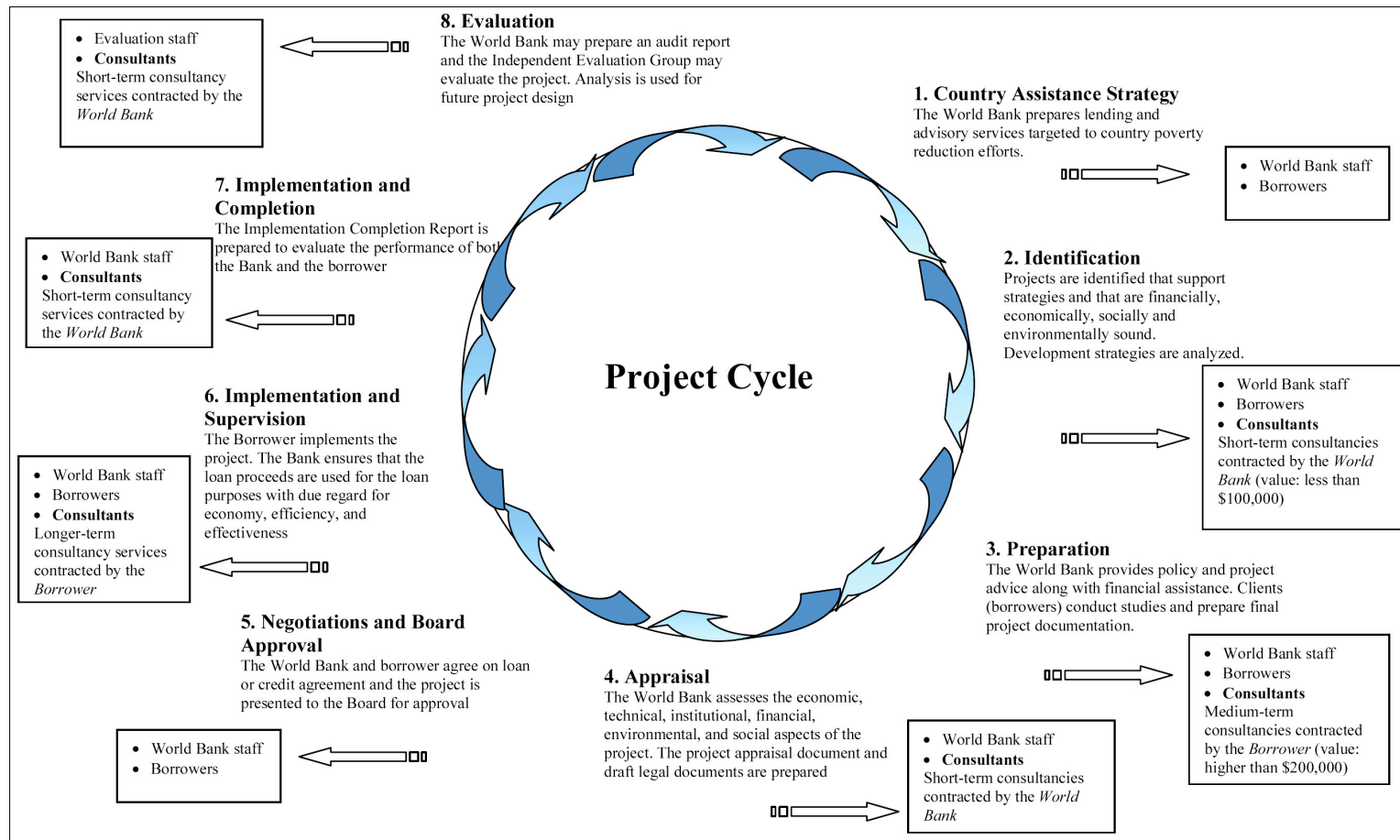
Public sector reforms in developing countries have not escaped this trend. Traditionally, partnerships with and contributions from the private sector (broadly defined) to development have been understood in a number of ways.² Most often, and in particular following the demise of the former Soviet Union, private sector contributions have been characterised by the role that (often foreign) corporate actors have played in the privatisation of public sector assets in developing countries. These corporations are important players, given that their revenues often outstrip those of the countries in which they have invested. Pricewaterhouse Coopers, for example, recorded a total net revenue of US\$14.7 billion for FY2003 – a figure that far outstrips the Gross Domestic Product (GDP) of any country in Sub-Saharan Africa, with the exception of Nigeria and South Africa (Hilary, 2004, p.7).

Beyond the impact of the large multinationals, the private sector's role has also been viewed through the lens of partnerships embodied by a raft of new initiatives, such as the United Nation's Global Compact.³ These are not just *ad hoc* or haphazard efforts: partnerships with the private sector have been included in most multilateral and bilateral donor agencies' medium- to long-term strategic priorities.

Beyond partnerships and the privatisation of public assets, private sector consultants are also key players in the operationalisation of aid. They are brought in by development agencies to provide services right across development agency-sponsored project cycles, including:

- preparation and project design
- technical assistance
- implementation activities
- evaluation and monitoring (see Figure 1).

Figure 1 The World Bank project cycle and private sector participation (see online version for colours)



Source: Adapted from the World Bank's project cycle: see www.worldbank.org/opportunities

A multilateral development agency such as the World Bank lends circa US\$15–20 billion to developing countries, generating over 40 000 contracts to deliver services each year (divided between ‘goods and works’ and ‘consultancy’ contracts).⁴ The lion’s share of these consultancy contracts is awarded to the private sector (as compared to Non-governmental Organisations (NGOs), government-owned organisations, research centres, *etc.*) irrespective of the political orientation and capacity of the country benefiting from the services or assistance (Table 1). This is also the case in bilateral agencies. In the UK, for example, the Department for International Development (DFID), awarded over UK£118 million in consultancy fees to the big five accountancy firms between 1997 and 2002 (Hilary, 2004). This is an increasing trend. The United States Agency for International Development (USAID) has seen its outsourcing of development work to for-profit contractors increase dramatically since the early 1990s (Walker, 2004).

Table 1 The consultancy contracts (including both international and local consultants) above US\$250,000 million (in value) awarded by type under World Bank projects (2000–2005)

<i>Country</i>	<i>For-profit (%)</i>	<i>Public sector (%)</i>	<i>Nonprofit (%)</i>	<i>Research institutes (%)</i>	<i>International organisations (%)</i>
Ghana	92	2	1	5	0
Egypt	56	5	16	23	0
Mexico	49	25	2	10	14
Vietnam	98	2	0	0	0

Source: www.worldbank.org/opportunities

Many of the consultants contracted by development agencies for technical assistance, particularly, in aid-dependent countries, are not local consultants. In fact, although there is an international commitment to untie aid,⁵ for many bilateral agencies political considerations call for them to continue relying on their own nationals in the provision of technical assistance. This so-called ‘broken feedback loop’ is well documented (Martens, 2002). NGOs have been particularly vocal against this trend:

“Even donors which have officially untied aid still award the bulk of contracts to their own suppliers... Of the top 100 firms used as consultants by USAID in 2000, for example, more than 80 were US companies, accounting for 87% of the contract values.” (Action Aid, 2006, p.35)

Moreover, there is not always a coherence between donors regarding the very definition of ‘international’ consultant. Many development agencies and multilateral development banks include under the definition of ‘local’ consultant contractors who are associating with a national branch or independent national firm (such as Ernst & Young Ghana, for instance). The following analysis focuses on the ‘international consultant’ including national consultants working for international firms unless explicitly stated.

3 Introducing the private sector into the public finance equation

Although there is nothing fundamentally new about development agencies contracting the private sector to provide services within the agencies' project cycle, the nature and scope of that work has shifted. As outlined in the Introduction, as development agencies and International Financial Institutions (IFIs) move beyond the 'Washington consensus' and turn their attention towards governance reform, the process by which governments effectively and efficiently allocate resources has increasingly attracted both financial and technical assistance. Only 13–14 projects each year contained PFM components in the late 1980s–1990s. By the year 2000, this figure had risen to more than 30 projects per year. A World Bank Evaluation has shown PFM-related lending increased from an average of US\$126.9 million per year in 1990–1999 to US\$912.0 million per year in 2000–2006: representing an increase from 0.6% to 4.7% of total World Bank lending (World Bank, 2008, p.28). The market for private sector intervention in this area is growing as a result.

PFM has been given renewed prominence, both to improve governance and thus the development prospects for developing countries (promising increased accountability between governments and citizens), and at the same time to allay the fiduciary concerns of the development agencies themselves (ensuring funds are distributed as intended). Moreover, given the prominence of country ownership in the good governance development discourse, multilateral and bilateral development agencies have embraced new financing modalities, such as general and sector budget support (channelling funds directly through a country's budget), thereby relinquishing some influence over project management and supervision. Indeed, in the public pronouncements of many donor agencies, project support (when it entails separate quality and control procedures and audits) has become the *bête noire* of development assistance. To satisfy the development agencies' fiduciary responsibilities in light of the shifting donor strategies, attention in the development community has increasingly turned to strengthening countries' own PFM systems.

At the same time, PFM reform strategies and design are no longer perceived as a purely domestic concern. The 'best practices' relating to the mechanisms required to enhance the public sector's efficiency and responsiveness to citizen needs (under the often-cited banner of 'New Public Management' or NPM) have had a significant impact across the public sectors of OECD countries. As a result, a multitude of actors from across the international spectrum have carved out 'areas of influence' in the reform process of public institutions. Influential actors include not only governments and multilateral institutions, but nongovernmental actors as well.

In particular, as the NPM ethos draws upon many of its practices, the private sector has become an equally important player in the definition of policy strategies and the implementation of reform.⁶ Influenced by the broader NPM movement, best practices include many features widely practised in the commercial world, including a focus on results rather than on the processes of organisational intervention, accrual accounting and the introduction of integrated financial management systems based on software packages designed for the commercial sector.

A dual movement of supply (corporate-inspired best practices) and demand (from the OECD countries, development agencies and developing countries for expertise), therefore, has enabled the private sector consultant to become an important actor and

a legitimate authority in the implementation of reforms designed to improve the mechanisms of accountability in the public sector and, in particular, the ability of the state to deliver services to its citizens.

How has scholarly literature perceived the role of consultants in development policy and practice? There is little debate regarding the roles and contributions of for-profit consultants in the design and implementation of donor-funded projects. Some of the literature focuses on the work of consultants as a necessary contribution to development efforts bringing both resources and expertise to assist in building local capacity. A number of scholars perceive consultants as key to improving the development capacity of low-income countries. They argue that through the ‘learning-by-watching’ effect, foreign experts contribute to an “immediate jump in the developing country’s income” (Markusen and Rutherford, 2002, p.2). Others focus on the comparative benefits of contracting mechanisms and how to promote the right incentives so that the consultants respond to the contractee’s needs, rather than focusing solely on their profit margins (Martens, 2002; Banerjee *et al.*, 2002). Scholars in this category examine specific contracting mechanisms which incentivise the contractors to perform when contracted, for instance, to build and operate large infrastructure projects in developing countries (Martens, 2002; Batley and Larbi, 2004). The underlying assumption, in other words, is that by ensuring that the contract incentivises the consultant to perform (through appropriate controls, checks and balances, deliverables against the terms of references), then by definition, the consultant will contribute significantly to the success of the project.

In contrast, at the other end of the spectrum, scholars have argued that the work of the consultants funded by development agencies, will necessarily have a nefarious impact on the longer-term prospects for development (Berg, 1993; Easterly, 2002; Hilary, 2004). After all, how can private sector consultants earning many times their counterparts’ salary assist the public sectors of low-income and aid-dependent countries (as exemplified in Eastern Europe by the so-called ‘Marriott Brigades’ (Wedel, 1998)? Instead, expatriate consultants and advisors are perceived as a “systematic destructive force which is undermining the development of capacity in Africa” (Jaycox, 1993). The implication is that the role and motivation of the expatriate consultant in developing countries is by definition at odds with promoting sustainable development in aid-dependent and low-income countries.

In order to move us beyond the technocratic and polemic, this paper considers a number of key questions relating to accountability (both as process and outcome) in the implementation of PFM reforms. First, *to whom are private sector consultants accountable* in a multilayered aid architecture with a diverse set of interests, resources and capacities – do donor-funded consultants primarily respond to government agencies, to donors or to both? Second, *do private sector consultants legitimise a certain type of accountability* by promoting corporate models of governance for PFM? Third, *how does politics intervene to shape the accountability lines within the consultant-government-donor triangle*, especially given that the private sector consultant is engaged at the heart of such a political arena (determining and executing government fiscal policy)?

The following sections provide a framework within which to analyse these questions and to move us beyond the purely technocratic or polemic discussions of international consultants implementing PFM reform in low-income countries.

4 Defining accountability in the consultant-development agency-government triad

The development of modern PFM systems holds the promise of increasing accountability – between states (both developed and developing) and development agencies, between developing country ministries and agencies, between government ministers and departments and, more broadly, between governments and citizens (both in developed and developing countries). PFM reform is expected to ensure public sector accountability largely because “government cannot perform if its budget does not” (Schick, 2003, p.99). For-profit consultants, in turn, in both developed and developing countries, are brought in to assist governments to enhance their accountability *vis à vis* their citizens for the use of public funds.

What does the term ‘accountability’ mean, however, in this context?

Whilst equated with a core element of good governance (UNDP, 1997), the concept of accountability is often marred by confusion (Sinclair, 1995). One simple definition stipulates that ‘accountability’ is present when:

‘some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards and to impose sanctions if they determine that these responsibilities have not been met.’ (Keohane and Grant, 2005, p.29)

As this definition suggests, accountability is often perceived as a two-dimensional concept embodying both answerability (the ability to discern the activities of those brought to account and a process of justification or legitimisation of specific acts) and enforcement functions (the threat of sanctions) (Schedler *et al.*, 1999).

Because “its field of application is as broad as its potential for consensus” (Schedler *et al.*, 1999, p.13), however, much of the literature on ‘accountability’ speaks to different audiences and imparts different meanings onto the concept. Some commentators have focused on the types of accountability that have emerged from differing governance structures (states, international organisations, transnational actors, policy networks) (Keohane and Nye, 2003); others, on the relationship between the member governments and international organisations (Dahl, 1999; Held, 1996). At the domestic level, researchers have focused on NPM’s contributions to improving the accountability between the ministers and public officials (Kettl, 2000), whilst others have focused on the accountability towards stakeholders as well as shareholders (corporate governance) as the corporate social responsibility ethos becomes more widespread (Mulgan, 2000; Barberis, 1998; Broadbent and Laughlin, 2003; Humphrey *et al.*, 1993; Van der Hoek, 2005). Still another analysis of accountability focuses on the concept itself as a cultural, institutional, social and organisational construct (Dubnick and Justice, 2004) and is perceived as reinforcing and validating specific forms of power whilst delegitimising others (Bellour and Newell, 2002).

Assessing the lines of accountability that appear in this context is challenging, therefore, both because of the ambiguities inherent in the concept itself and because of the complexity of the relationship that develops between the political actors in the PFM reform process. With this caveat in mind, therefore, the following sections turn to each of the questions outlined above using as an illustrative example the implementation of an Integrated Financial Management System (IFMS) in Ghana in the mid- to late 1990s.

4.1 *Ghana's integrated financial management system implementation as illustration*

This paper does not intend to provide an in-depth evaluation of PFM reforms in Ghana, which have been covered extensively elsewhere (DFID and GoG, 1999; Foster and Zormelo, 2002; Short, 2003; Oduro, 2003; World Bank, 2004; Roberts and Andrews, 2005; Wynne, 2005). Instead, drawing from this literature and from research undertaken in Ghana in 2006, this paper outlines the Ghana case as an illustrative example of the conceptual framework developed in this paper.

Ghana embarked on an all-encompassing public expenditure reform process in 1997 which, as argued by Ghana's Vice President at the time, was part and parcel of "the desire to become a middle income country by the year 2020 (which) depends entirely on how we can effectively manage our resources and stay focused on that dream" (PUFMARP News, 1997c, p.3). The implementation of an IFMS was a key element in achieving those aims and involved a significant number of development agency-funded consultants.⁷

The case study material presented here is based on the analysis of secondary documentation from the donor agencies (loan agreements, project documents, implementation completion reports), private sector consultants (project completion reports, marketing materials) and government (presentations, official correspondence and budget data) relating to the implementation of an IFMS in Ghana. This analysis is supplemented with information gained from 40 semistructured interviews in Ghana with government officials, private sector providers, development agencies and civil society representatives. The information gathered from these semistructured interviews was supplemented with data from a survey instrument which provided information regarding both the technical detail relating to the implementation process (answered by a subset of the overall interviewees) and the perceptions relating to changing the accountability structures within the government and to the donor community. It must also be noted that although the IFMS was in majority funded by the World Bank, the conceptual framework outlined below is intended to apply to a broader set of both multilateral and bilateral development agencies.

5 **Assessing accountability lines through a principal-agent lens**

Turning first to the question of accountability, one way to assess accountability lines in this particular context is to focus on the accountability lines drawn between the contractors and contractees (the donors and/or government authorities) during the procurement process. Accountability lines are assessed by focusing on the policies and guidelines that govern the contractual process and relationships between the contractee and contractor. In other words, using the simple accountability definition above, to whom are the consultants answerable and will they be sanctioned for nonperformance?

Under a principal-agent approach to the question, the agents (politicians, international organisations, company executives) are accountable to and receive directions from the principals (citizens, member states, shareholders). Here 'delegation' is a core aspect of accountability. The principal delegates an activity to an agent for the delivery of services agreed upon *ex ante*. The agents are then brought to account for their performance in relation to the product delivered.

In this context, the contractee(s) (the World Bank (with the approval of the member states) and the Ministry of Finance officials) delegates to a contractor the implementation of a component of a PFM programme, with a view to strengthening the institutional capacity and governance in the recipient country. Contracts between the principal(s) and agent(s) are designed to ensure that the agents will not shirk their responsibilities.

By teasing out the incentives that lie at the heart of the contractual process, this approach allows us to focus in particular on the question ‘Accountable to whom?’, in other words: who is the contractor’s principal: the ministry, the implementation unit, the donor agency and/or the beneficiary?

5.1 Determining the accountability lines within the contract: the case of Ghana’s integrated financial management system

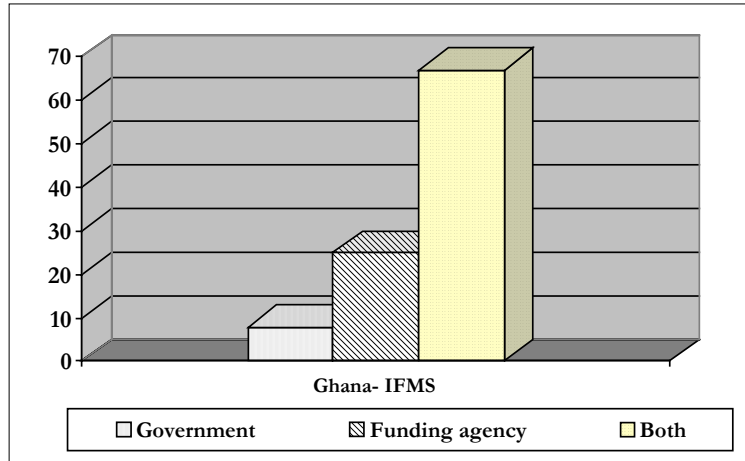
During the implementation of the IFMS in Ghana, consultants were contracted to provide the software package and manage the implementation process. The consultants were contracted under World Bank procurement rules, which stipulated that the terms of reference should be drafted by government officials, the expressions of interest issued by government and the consultants and hardware needs were selected by a non-donor-led evaluation committee. Crucially, the government was responsible for paying the consultants. In other words, the consultants were expected to be directly accountable to the government authorities. Ensuring quality control and the management of the consultant was, formally at least, the responsibility of the Government of Ghana (GoG).⁸ Under a principal-agent lens, we would expect the contractors to respond to government priorities and expectations. Moreover, ownership and buy-in for the reform would be improved, as World Bank officials at the time argued that the GoG would have full control over the implementation process.

However, in order to meet their own fiduciary requirements, the donor agencies and, in this case, the World Bank were far from absent in this process. In particular, they exercised oversight through the ‘no-objection’ clause in the contract, which ensured that the World Bank would need to approve each step in the contractual process. The government officials were well aware that the donor agency would wish to participate in this process and that the accountability feedback loop related as much to their own citizens as to those of the donors, as one government official noted: “I don’t see anybody giving you a blank cheque. Donors have to account for their money to the taxpayer.”⁹

From the perspective of the consultants, the accountability lines were also more opaque than the formal contracting arrangements would suggest. Although the contractee was formally embodied by the GoG, the World Bank as the financier clearly retained its identity as the principal alongside the government through the no-objection clause, as the consultants remarked: “I have never seen anywhere that says the World Bank should not be involved. The Bank is 100% involved in the procurement process (...) They have procurement officers here – so what do they do then?”¹⁰ So, although contracted by the government, the consultants found that, in general, “90% of our efforts are responding to donor demands”.¹¹

This finding is corroborated by the data from the survey undertaken in Ghana in May 2006, which clearly shows that the consultants as well as the government officials involved in the implementation process perceived the principal to be embodied by *both* the World Bank and the GoG in the implementation of the IFMS. Even fewer perceived accountability lines to be drawn directly between the consultants and the GoG.

Figure 2 The survey responses to the question: ‘To whom were the consultants accountable’ in the implementation of IFMS (see online version for colours)



This had a number of implications. In particular, the government officials came to the realisation that they had little control over the private sector consultants brought in to implement the IFMS. The consultants were less incentivised to perform and respond to the needs of the government. This was particularly the case with the implementation of the software component. As one government official put it, [the contractor chosen to provide the financial software] “were changing consultants like changing handkerchiefs”.⁹ The beneficiaries of the system noted that “everyone was complaining about [the software provider and consultants] – people would come once in a while but then everything comes to a stop when they leave – and four or five of them only come for two weeks at a time”.¹² As those implementing the project also noted:

“There was too high turnover of [the software consultants], within the first (...) 3–6 months we had 3 different project managers. One came and lasted 1 or 2 weeks and with hindsight he was just brought in to sign paperwork because they needed to kick off the contract. Then the second one came in who never met the first one so there was no handover, no briefing, and he didn’t even have a clue about the project until he stepped in.”¹³

Ultimately, the government officials felt that they had little control over the consultants, despite being the official ‘principal’ under the *de jure* contract.

The lack of clarity in relation to the accountability lines between the consultants and government officials led to serious consequences for the implementation of the reform. First, the disagreements relating to the customisation of the software component of the IFMS between the government and the contractors led to severe disruptions in the implementation. The software provider demobilised twice and World Bank representatives were called in to mediate. At the same time, the disagreements between the World Bank and the contractors caused serious delays in other components of the IFMS implementation (including the system design, hardware, software, site preparation, design and supervision contracts). A World Bank official in the country admitted that:

“finally when the procurement issues were resolved, the computers arrived and those that were trained a year and a half ago were moved from the ministries to other places (...) they had trained on the system for two years but they had never seen the system – the computers did not arrive because the procurement [process] was driving [implementation] – as a result of the back and forth between the [World] Bank and the government. Up to this day the government feels bitter about [this process].”¹⁴

The IFMS was expected to be up and running and improving the accountability of the government’s finances by 1998, but it was still not fully operational by 2006 (see Table 2). Clearly, the mixed accountability lines within the contractual process led to the consultants shirking their responsibilities and responding neither to the government nor to the donor.

Table 2 The expected and actual implementation of the procurement stage

<i>Expected output/deliverable</i>	<i>Expected implementation</i>	<i>Actual</i>
Bid processing and evaluation of software application package	Start: 13 May 1997 End: 22 September 1997	Bids opened: 16 March 1998 Selection of vendor: June 1998
Computer hardware and software procurement	Start: 18 July 1997 End: 18 February 1998	Hardware procurement Start: November 1999 End: January 2001
Hardware, software and package installation at selected site	Start: 28 October 1997 End: 12 June 1998	Ongoing (as of May 2006)
System going live at three sites	Start: 8 April 1998 End: 30 April 1998	Not yet achieved (as of May 2006)

Sources: Operations and Evaluations Department (2005); World Bank (2004); PUFMARP News (1999b; 1997a–c)¹³

Whilst there are elements of both government and donor ownership of the contractual process, in the majority of the cases, the boundaries shaping the accountability lines drawn between the contractors and the principals in Ghana remained unclear and diffuse. As a result, the procurement process was delayed, the consultants found themselves facing two masters and the responsibilities for project delivery were unclear. Despite the rhetoric of ownership, the *de jure* accountability lines which established that the consultant was expected to respond to the government’s needs were scuppered in this case by the *de facto* lines of accountability that were drawn between the consultants, donors and government authorities.

6 Problematising accountability and the role of the consultants

What is less obvious, however, under this first approach used to determine the accountability lines within the donor-government-consultant triangle, to cite Durkheim (1964), are the ‘noncontractual conditions of the contract’. A second approach to

understanding these relationships and the accountability lines that develop between them focuses not on the incentives created by the contractual process *per se*, but on the question of whether the intervention of the donor-funded consultants legitimises the power dynamics within the donor-government relationship and reshapes the very concept of what it means to be accountable in a public sector environment. It is a more subtle relationship that is examined at this level. As Duffield (2002) argues, “Rather than building physical things or redistributing material resources, development now means getting inside the head to govern the hand” (p.1067). In other words, the consultants are the vehicle through which a certain type of accountability is legitimised and accepted by the governments undertaking public sector reforms. This approach allows us to better understand how the consultants come to play such a significant part in the government-donor relationship, even before the neo-utilitarian model (*i.e.*, principal-agent) ‘kicks in’ (Ruggie, 1998, p.19).

Firstly, under this approach, specific power dynamics are justified and legitimised through the tools and mechanisms implemented under the promise of increased accountability (Bellour and Newell, 2002). Some scholars argue that the very act of bringing in private sector consultants to improve government accountability structures is itself part of the process which legitimises the interventions of donors in low-income countries. Robins (2004, p.90), for instance, commented that the consultant is part of a process which constructs “ahistorical and undifferentiated ‘target populations’ in order to justify development interventions”. In fact, the consultants, legitimated and funded by donor agencies, contribute to “domesticating the unpredictable environments where ‘development’ occurs” (Ribeiro, 2002, p.172). In this case, the consultant’s work in financial management lends a veneer of legitimacy to interventions by the donors at the heart of a sovereign government’s budget process. Less a direct ‘imposition’, it is rather an ‘implantation’ of financial technologies, making the reform process much more ambiguous and ambivalent (Neu *et al.*, 2006, p.650). Donor-approved governance tools and mechanisms, according to this argument, are part of a larger structure of ‘governmentality’ which seeks to regulate and monitor through abstract objectives in practice in distant sites (Miller and Rose, 1990) and in this case, through the work of the international consultant. Ultimately, accountability lines are defined by shared understandings of what constitutes acceptable ‘best practices’ and are thereby strengthened between donor and consultant, rather than between the consultant and government official.

Moreover, not only do the consultants legitimise certain power structures, but they shape the very concept of what is meant by ‘accountability’ in a public sector environment. The consultants’ PFM toolkits are best understood not as neutral mechanisms, therefore, but instead as part of a broader normative agenda. Drawing from NPM and corporate-inspired best practices, normative organisational principles and objectives are ignored (Guthrie *et al.*, 1999). The critics of NPM argue that its prescriptions and assumptions have fundamentally reshaped what is meant by accountability by turning “bureaucrats into entrepreneurs” (Cothran, 1993), giving them the freedom to operate, but at the same time, shackling them with performance targets as set out within specific, quantifiable and monitorable contracts.

This is relevant in the implementation of IFMS systems for a number of reasons. An IT-based financial management system in the private sector is perceived to significantly strengthen accountability as senior executives can immediately monitor the managers’ data, forecasts and submissions “at the touch of a button” (Reason, 2005). However,

given that governments do not have a ‘bottomline’ as in the private sector and no financial indicators of results such as profit or loss or change in revenue flows, the use of commercially based software systems leads to significant challenges in applying such models to public sector organisations (Vanlandingham *et al.*, 2005). This has led scholars to argue that such corporate-inspired PFM reforms ignore the highly political context of public service provision (Minogue *et al.*, 2002) and narrows the definition of accountability to financial and other efficiency-based measures (Modell, 2004; Lapsley, 1996; Ferguson, 1994; Cooke and Kothari, 2001, p.14).¹⁵ Moreover, because the introduction of corporate-inspired PFM tools such as an IFMS or accrual accounting are perceived by users as highly technical and ‘neutral’, they tend to fall beneath the radar screen of political debate (Newberry and Pallot, 2005).

Assessing the triangular dynamic between the consultants, governments and donors under this approach requires more than just a discussion of the formal rules and mechanisms drawn up to facilitate accountability between the contractors and contractees as specified under the contract. Instead, it focuses on whether the consultants act as ‘legitimisers’ of donor interventions at the heart of the state and whether in doing so, they reshape what is meant by accountability in a public sector environment to fit a commercially oriented definition of best practice.

6.1 *Determining the accountability lines beyond the contract: the case of Ghana’s integrated financial management system*

As outlined above, consultants have been perceived by critics as just another “node in the web of agency through which methodologies and information technologies are introduced” by donors (Neu *et al.*, 2006, p.657). Was this the case in Ghana? As will be shown below, the donor-funded consultants, as the perceived legitimate holders of best practices in the implementation of government financial management systems, were given free reign in the determination of how to strengthen accountability within Ghana’s public finances, often to the detriment of government participation and understanding. Moreover, adopting a definition of accountability better suited to commercial practice led to significant challenges when the system was implemented within Ghana’s public sector.

Firstly, the consultants were deemed by the donor agencies to be at the forefront of knowledge transferral in both the design and implementation of the IFMS. As a reform newsletter published in Ghana at the time noted, “consultants are responsible for developing and implementing the various components, while at the same time transferring skills to Project Implementation Teams, comprising of Government of Ghana counterparts seconded from various governmental agencies” (PUFMARP News, 1997a, p.3). The Ernst & Young consultants contracted to design the reform were, for instance, heavily involved in outlining the acceptable best practices, or in their words, “We did all the business analysis and [...] we sat in with most of the discussions with [the Software developer] and where possible advised government in that respect... We advised and they made the decision.”¹⁰ Because the consultants had such a heavy presence in ideas transferral, however, the ministries, government agencies and other stakeholders perceived the “World Bank [as having] foisted BPEMS [IFMS] on Ghana”.¹⁶ The ideas which the consultants brought with them were perceived, therefore, to be donor-driven and donor-legitimised and hence, the donors were perceived to be imposing a ‘policy focus’ (Oduro, 2003; Foster and Zormelo, 2002) through the work of the consultants.

It is not surprising that the consultants are at the forefront of knowledge transferral (after all, it is part of their job description), but what is astonishing was the total lack of government participation in defining and shaping that knowledge to suit Ghana's needs. In fact, because the IFMS was perceived by the government officials as a highly technical reform process to improve transparency and accountability in the budget process, serious debate within the government regarding its usefulness and how it should be implemented was stymied. A representative from a donor funding the project admitted as much when reflecting on the reasons for the project's failure:

"I will even say that there are no champions in the system to even really understand what the reports and recommendations of consultants were all about [...] There was no check and balance in the system. There was nobody in government that really understands what they were doing to ask critical questions [...]. So whatever they tell the government, that is what the government accepts."¹⁷

In other words, it was the 'consultants who defined the ground rules', leading to a complete lack of understanding from the users. A government official later recalled that:

"people just came in to make money to be blunt about it. I don't think they paid much attention to the need of government and they didn't adapt the private sector practices to the public sector environment. People used it to show off their IT abilities with systems or software."¹⁸

This also meant that the donor-funded consultants were free to shape what was meant by accountability in the context of Ghana's public sector reform programme.

In Ghana, the software package was clearly derived from the private sector and commercial best practices (not having been designed for the public sector). The project coordinator noted, for instance, that "most of the software packages were written in developed countries and meant for their [commercial] enterprises. [...] Most of them were just commercially based packages."¹⁸ This in turn determined the expectations as to how accountability would be defined (at the 'touch of a button').

These expectations led to a number of challenges. First, the IFMS software package was designed to function in a commercial environment and did not include a workable public sector budgeting module. This created significant dilemmas when government officials attempted to align the budget planning and formulation function and the budget execution systems. The officials in the planning department of the Ministry of Finance were frustrated with these inconsistencies and argued:

[When the IFMS consultants] "eventually came up with the system [as a result of procurement challenges highlighted above] there was no public sector budgeting module. It was meant for line item budgeting. While the Medium Term Expenditure Framework was designed for performance budgeting. So we criticised it a lot."¹⁷

As a result, a separate set of consultants contracted to implement a medium-term expenditure framework were tasked with coming up with their own software system. This led to a multiplicity of different IT systems that were unable to 'talk' to each other.¹⁹ During a workshop in 2000, it became clear that "As [of] now, there are no clearly defined strategies and procedures as to how [the two software systems] co-exist" (PUFMARP News, 2000, p.8). To this day, this has caused confusion between the ministries implementing the IFMS system.

Second, because the software system was based on a state-of-the-art commercial package, it also conditioned the identity of those involved in the project implementation at the government level, as well as the choice of consultants. As an official later reflected when discussing the challenges of introducing such systems:

“the whole project management was made up of IT people. There were four managers who were all IT people. They look at the finesse of the electronics rather than how reports are going to be coming out. [These are not] people who understand the business processes, the budgeting process, the accounting process.”²⁰

In particular, when it came to customising the system to fit the demands of the government, “the government could not get a software programmer who understood public sector budgeting enough to do the coding and the modelling”.⁸ As a result, as a representative from a donor funding the reform commented, “because [the] emphasis was linked so much on technology, IT – these high calibre consultants – seem to be totally devolved from the government structure”.²¹ In other words, the set of skills required for implementing such a state-of-the-art system may have undermined its ability to actually respond to public sector needs.

Moreover, the introduction of a private sector commercial ‘best practice’ system raised expectations from the government officials as to what could be achieved in a public sector environment. The consultants involved in the project noted that “all of a sudden people wanted that flamboyant system – you sit in my office and press a button and you can see [expenditure] results from all over the districts and regions. That was the design. The Ministry of Finance at the time wanted that sort of approach.”²² The ideas brought in by the consultants, therefore, were not always an imposition, but rather an *implantation* (Neu *et al.*, 2006), as the government officials internalised the need to have a state-of-the-art IFMS. The evaluation of the software in Ghana, for instance, included a “study tour to Australia, the USA and the UK to verify the application of the software package in a *similar environment as would operate in Ghana*” (PUFMARP News, 1999, emphasis added). There seemed to be little understanding of the fact that the environment in Australia was inherently different from the environment in Ghana. It was also noted in an earlier newsletter that “New Zealand is an example of a *developing country* which has undertaken such an integrated and comprehensive public financial management reform” (PUFMARP News, 1997a, p.4, emphasis added). As a result, it is no surprise that a number of key government officials identified best practices in line with an IFMS with all the ‘bells and whistles’.

This meant that the idea of accountability linked to a best practice solution developed by the private sector was in fact internalised by the government officials. In fact, the World Bank noted a few years into implementation that one of the main challenges for project implementation was the “Ghanaian authorities’ reluctance to accept a major scaling down of the Project [proposed by the Bank in 1999...] the Government’s continuous push for an ambitious project concept including rolling out of the computerised systems at a large scale was detrimental to the quality of the Project design” and, in the end, “affected relations with the service providers [consultants] both in terms of interaction for system development and settlement of contractual obligations” (World Bank, 2004, pp.16–17).

1999a or 1999b?

The ideas of what constitutes legitimate 'best practices' were not merely imposed by the donor-funded consultants, but instead, an accepted 'grammar' of reform was introduced, shaping key concepts such as accountability, efficiency and performance, on the basis of which the stakeholders then interpret the appropriateness of the reform mechanisms. This new 'logic of appropriateness' (March and Olsen, 1998) is one in which technocratic elites had become co-opted in Ghana.

Focusing on how the concept of accountability has emerged and become legitimated in a specific context offers a different explanation as to why the implementation went astray from that developed using a principal-agent lens. Under this lens, the very concept of accountability as outcome introduced through private sector consultants, legitimised by donor backing and appropriated by the government officials led to the reform being incompatible with public sector realities and needs.

Both the approaches to accountability outlined above (principal-agent (rationalist) and critical (constructivist)) are inherently different. However, it is argued here that they can speak, if not with the same voice, at least with a single purpose in the context of the interventions of the donor-funded consultants in PFM reform. Because the relationship between donors, borrowers and contractors is at its simplest a contractual one, the principal-agent lens is a valuable analytical tool highlighting the actors' incentives within the contract. By itself, however, a principal-agent-driven approach to analysing the consultants implementing PFM reform may well *overpredict* the likelihood that specific governance tools and mechanisms will lead to the promised outcome. Focusing purely on the contract and the technocratic mechanisms to ensure that the consultants fulfil their contractual obligations often leaves us with more questions than answers in the implementation of reforms at the heart of the state.

In turn, understanding the relationships that develop between business, governments and aid agencies as one of the main conduits for specific normative choices relating to PFM reform allows us to delve deeper into the stakeholder perceptions of what it means to be accountable and how such definitions are legitimised within a public sector environment. However, by itself, a critically based approach to the concept of accountability in this context may *underpredict* the ability of the government agencies to utilise the tools introduced by the private sector consultants to enhance the political accountability between the state agencies and citizens.²³ To argue that specific tools developed and implemented by the development agencies and the private sector in the name of increased accountability legitimise 'flawed' accountability structures that are forced upon unwilling recipients would be denying governments, their representatives and, in fine their citizens, agency in the development process.

Bridging the gap between these two approaches necessitates an understanding of how *politics* helps to define the principal-agent relationship, as well as how they filter 'discourses' brought to the fore by external actors (donor agencies, private sector providers). Given that PFM reform often involves shifting entrenched political interests, an examination of the reform process necessitates a discussion of the political economy under which these reforms are played out.

7 Bringing domestic agency back in: examining the accountability lines through the prism of politics

Focusing on the detail of the political context not only ensures that the analysis pays attention to the fact that ‘ideas matter’ in the context of PFM reform, but also helps to explain how certain ideas and not others come to the fore in public policymaking (Kingdon, 1995) and why not all the stakeholders take up the same ideas to the same degree (Woods, 1995). Moreover, it will also give us some clues as to why there was so much conflict between the principals during the contractual process. It allows us to provide some answers to the questions posed by practitioners in the implementation of PFM reform, such as “Since accrual accounting is so simple why do so many countries resist it and take forever to get it right?” (Scott, 2001).

The politics of the budget process has been the subject of scholarly debate for decades (Wildavsky, 1975). The budget is a political process, both in its formal structures and in the informal incorporation of the dominant norms and values into operating procedures and practice (Elson and Norton, 2002, p.vi). It is clear then that budgeting and public finance more generally is ‘a forum for the exercise of political power, not a substitute for that power’ (Caiden and Wildavsky, 1997, p.282). Despite the appearance of technical neutrality, it clearly embodies asymmetrical power relations and hidden values (Elson and Norton, 2002, p.25).

The importance of dissecting the political economy of public finance reforms in developing countries is increasingly recognised among scholars and development practitioners alike (Rakner *et al.*, 2004; Killick, 2004; World Bank, 2005). Rakner *et al.* (2004) and Killick (2004), for instance, have both argued that budget formulation in countries such as Malawi and Ghana is often a mere façade, whilst budget execution deviates significantly from the agreed allocations. In Ghana, in particular, budget outturns are far from those indicated in the adopted budget. Killick (2004) argued that in Ghana:

“the pattern of government-business relations remains very much in a patron-client mould, with both organised business associations [...] and individual entrepreneurs generally preferring to cultivate politicians [...] as distinct from a desire to strengthen the impersonal working market competition.” (p.5)

The interviews undertaken for this research clearly show that the donor-funded consultants repeatedly expressed frustration at the implications of these patronage systems in their work:

“there are checks and balances but not necessarily with any teeth. The political arm of government is so scandalised. [...] when the Director [in my Ministry] tried to implement accountability structures he was promoted to an empty desk.”²⁴

In the case of the IFMS implementation in Ghana, there were four main factors relating to the domestic political environment which clearly impacted upon the accountability lines between consultants, government officials and donors. These included (1) changing interlocutors resulting from elections or ministerial reshuffles; (2) the personalisation of politics; (3) fractured relationships within key structures such as the Ministry of Finance; and (4) weak external accountability institutions unlikely to bring the consultants to account for their performance.

First, 'the election conundrum' in Ghana presented significant challenges to the private sector consultants implementing the reforms in this arena and, therefore, to the dynamic between the consultants, the government and donor agencies. If there is a change of government, as was the case in Ghana in 2000, the contract may come to symbolise a previous regime's priorities and therefore stall or even, in some cases, be terminated. The victory of the New Patriotic Party (NPP) in the 2000 elections (when the IFMS reform process was in full swing) seemed to suggest a return to the professional elite and the introduction of a 'golden age of business'. However, recent studies show that there was a marked gap between the desire to improve the business environment and actual achievements, largely the result of political roadblocks (Killick, 2004, p.6). One of the implications for the IFMS, for instance, was that the change of government led to significant delays (of well over a year), despite the government's pro-business stance. These delays affected the relations with the consultants, in terms of both the interaction for system development and the settlement of contractual obligations (World Bank, 2004, p.17). Despite resolving the disagreements with the previous National Democratic Congress (NDC) government regarding the procurement of IT hardware for the IFMS, the new government took a number of months to review the objectives and a new agreement had to be signed between the software vendor and the government, the work finally restarting in 2002. Similar disruptions characterised the contractual process for the Wide Area Network (WAN).

Beyond the difficulties with delaying the project implementation, the elections also heralded changing interlocutors for the consultants involved. The 2000 elections meant that "as the new government settled in, familiar patterns emerged: it fired hundreds of local government members (...) and furloughed many senior public servants" (Stapenhurst, 2004, p.1). This meant that the software vendors and consultants were faced with new principals with different incentives and motivations for reform.

Second, the weaknesses in bureaucracies and institutions fostered 'the personalisation of politics'. The lack of authority and longevity of the civil servants led to continuous change at the level of the consultants' interlocutors – beyond the political appointees who may be replaced following the advent of the elections. The consultants working for the Ghanaian government noted that "Politics is 50% of the problem. Ministers change so fast, by the time he gets to implementing the reform, he has been moved out. The Minister moved to the Education Ministry and took most of the technocrat officers with him."²⁵ Frequent changes may be the result of new political patrons, or even determined by clan or tribe (frequently the case in Ghana (Crook, 2005)). Changing interlocutors leads to shifting principal identities, disrupting the principal-agent relationship as defined within the contract. A donor-funded consultant working in a ministry in Ghana noted, "I have learnt three sets of names of [chief] accountants in this ministry. They move civil servants so they don't get too established."²⁶ A change in the Controller and Accountant General in the implementation of the IFMS, for example, led to serious challenges in fulfilling the terms of the contract, given that the official who was replacing him, it is generally argued, was unwilling to pursue his predecessor's legacy. Crucially, this meant that the relationship between consultants and government officials was weakened, whereas the consultants perceive the relationship with the donors to remain relatively stable (thereby strengthening their incentive to respond to the donors rather than the government technocrats).

The personalisation of politics also opened the way for patronage and corruption. One of the principal coordinators of the project noted that:

“[The Deputy Minister of Finance] was the problem with this whole thing [...] As you know he ended up in jail [on corruption charges]. The problem with the procurement of [the IFMS] was that he was demanding 2 million dollars from the software. [...] He was behind [one of the software providers] because the wife of the former head of state, Mrs Rawlings supported Masai computers (headed by) [the CEO] who is now running for president under NDC [Rawlings’ Party]. And they insisted to get some 2 million from that to run the elections in 2000.”⁸

This would lend credence to Killick’s (2004, p.6) arguments that there is the continued politicisation of private business, “meaning that some Ghanaian businesses, have become associated with either the NDC or NPP and that, when in office, each party favours its allies and discriminates against those of its opponents”.

Other consultants concurred, noting, “Those were the days where there were a lot of political interferences. We can’t run away from that fact [...] There were some software representatives here who had very strong ties in government.”²⁷ Regardless of whether these charges were perceived or real, these statements show that the consultants found the political environment within which they were working to be challenging. Domestic political factors also go some way to explaining why the donor agencies insisted (despite the rhetoric of ownership) on retaining some control over the procurement process.

Moreover, the political and technocratic elites may well outwardly subscribe to formal accountability systems, but have no intention of applying them to change informal rules and practices. Some have even suggested that an IFMS is such a complex package that few will really understand how it functions and in turn, be able to bring those who manage it to account. These systems are perceived by those holding the reigns of power as a way of both subscribing to donor demands whilst increasing their own power relative to the other government institutions. Certainly, the consultants and government officials responsible for managing the project were given little authority or political backup to ensure that patronage networks did not disrupt the IFMS implementation process. The donor representatives recalled that the Project Management Unit (PMU):

“had no authority – it was like an island by itself. [The consultants] report to the minister, the deputy and chief director of the Ministry of Finance but in a real sense they don’t have any authority to do anything [largely] because they were consultants.”²⁸

The World Bank’s implementation completion report recognised as much:

“The nature of reforms envisaged in budget preparation and execution and in expenditure control required decisions at a high level (often calling for arbitrage between two or three major [ministries or government agencies]). The PMU could not make such decisions [...] because of its position at a relatively low level in Ghanaian administration hierarchy.” (World Bank, 2004, p.7)

This meant that the IFMS consultants interacted mostly with other implementing consultants rather than with the government officials. As a result, the officials could not properly understand the remit of the reforms, let alone be motivated to challenge and change the more traditional ways of doing business. Hutchful (2002, p.3) argued more generally that the World Bank “consistently (and admitted as much) failed to understand the nature and politics of the regime”.

Third, in part as a result of the different understandings of what it means to be accountable in a public sector environment, fractures appeared within the Ministry of Finance itself (between the Controller and Accountant General’s departments and the

policy or planning departments). As outlined above, the introduced software system was created as an accounting package for a corporate environment (reporting on a line item basis). The policy and planning departments within the Ministry of Finance found this to be inherently problematic, as they were reporting not on the basis of line items, but on the basis of outputs (which would, in theory, have enabled them to measure performance). Conflicts also resulted from differing professional cultures. From the Deputy Accountant General's perspective, the software package developed for the policy and planning units based on outputs is "based on [the work of] economists, we are accountants. [The software package based on outputs] is very subjective. [...] In accounting we don't do subjective, instead we focus on reality."²⁹ The consultants involved in the reform recalled that one of the challenges emerged from the fact that:

"the chief director was an economist and the Controller and Accountant General was a professor in Accounting, he said: I am a Chartered Accountant and I know how the government systems work. I have done a few reports to this man [the chief director], he has looked at it and doesn't understand a thing. So I don't see why I should report to him."²⁷

Such conflicts stemming from differing professional cultures and institutional identities were compounded by the consultants' own preferences. The donor representatives recalled that the IFMS software consultants tended to spend much of their energy responding to the demands of the Controller and Accountant General's departments and very little time consulting with the policy department in the Ministry of Finance as to whether the reports coming out of the IFMS would actually be useful in practice.³⁰ These conflicts therefore hampered the ability of the different software packages (and consultants) working for the different departments within the Ministry of Finance to 'talk to each other'.

Finally, the weak external accountability institutions, such as the supreme auditing institution or the Parliament's public accounts committee, meant that informal accountability structures remained essentially unchallenged. In particular, if the auditing institutions are weak, they are unlikely to have the capacity to contest the resources spent on consultancy contracts or the performance of the consultants implementing large projects such as an IFMS, ostensibly implemented to improve accounting practices and strengthen national auditing institutions. The interviews undertaken with MPs in Ghana and, in particular, with the Chairman of the Public Accounts Committee (CPAC) underline how challenging it is to investigate the work of consultants, especially when these are largely donor-funded. As the Chairman of the noted, "I cannot do it by myself, I need a research officer. But we don't have all those luxuries in this country."³¹ Civil society groups have highlighted these challenges, noting that "twelve years into the Fourth Republic, Ghanaians are yet to see parliamentary investigations into any of the numerous cases of malfeasance in the state or public enterprises" (Agyeman-Duah, 2006, p.4). Although some organisations, such as the Trade Union Congress (TUC), have called for a debate relating to the work of the consultants in Ghana, there seems to be little political will to follow through on their recommendations (*Daily Graphic*, 2006).

Moreover, the media in Ghana, although relatively free, have yet to fully develop investigative journalism to allow for the analysis of the budget process or the role of the externally funded consultants in public sector reforms. The head of the PAC, for instance,

argued that “in our country the media doesn’t understand financial information issues. We see that on the floor of the house [regarding] anything on financial matters – they don’t report much on it unless it becomes very controversial.”³¹

It was clear that in Ghana, the political environment shaped the dynamics between the consultants, government officials and donors. Conversely, the presence of the consultants also opened up space for politics to shape the reform process even further (the presence of international corporations may well have increased the opportunities for corruption, and the ideas brought in by the consultants, which were supposedly neutral, further politicised the public finance process). It is perhaps unsurprising, therefore, that the outcome of the reforms did not in the end transform the accountability structures within the government and between the government and its citizens (as was expected with the introduction of PFM toolkits such as an IFMS implemented by the consultants).

8 Conclusion: a merry dance between the consultants, governments and donors?

The interviews conducted in the course of this research suggest that the failures resulted from “a ‘merry dance’ between consultants and government and donor agencies” which conspired to ensure that the initial expectations were never achieved.²⁵ The consultants depended on the donors (despite the contractual agreement drawn up between themselves and the government authorities), which led to opaque accountability lines within the procurement process. The donors, meanwhile, depended on the international consultants to diffuse best practices in PFM (although these were often not adapted to public sector environments). Finally, the political environment in which the consultant-donor-government triangle operated highlighted that *in fine*, many of those holding the reigns of power were unwilling or unable to commit to new accountability structures within the government at the touch of a button.

The conclusions relating to the implementation process of IFMS in Ghana have proved to be rather bleak. So too are its results. It is worth remembering the original expectations. Vice President Mills in 1997 argued that IFMS would:

“not only facilitate budget execution, accounting and financial reporting but will also place responsibility on the Ministers to monitor and account for resource use [...] the policies we formulate, the programmes we implement, the resources we use, must all be accounted for in terms of the extent to which they help us improve our living standards.” (PUFMARP News, 1997c, pp.4–5)

These expectations do not appear to have materialised. In 2004, the project was classified as unsatisfactory in terms of the outcome, World Bank performance and Ghana’s performance by the World Bank, which had financed the IFMS component of the broader PFM reforms. The report from the World Bank’s operations and evaluation office in 2005 was scathing in its remarks regarding the sustainability of the reforms:

“... judged against results, neither the Bank nor the Borrower’s performance have been fully satisfactory. The deficiencies in the initial diagnoses and design of interventions, inattention to the impact of training, the largely ineffective oversight of the hundreds of consultants in the public sector reform,

and weak progress on financial systems development and MIS [Management Information Systems] justifies a rating of marginally satisfactory.” (World Bank, 2005, p.32)

Despite the disbursement of over US\$12 million, other donors noted that “the Controller and Accountant General’s Department accounting system is currently not capable of producing complete and accurate in-year reports on central, much less general, government budget outturns” (European Commission, 2005, p.65).

Although the IFMS was designed to increase accountability within the government and outwards towards its citizens, neither has arguably been achieved. As one senior manager of the project noted, “we have spent \$30 million and (...) [we] still can’t produce basic budget reports” (OED, 2005, p.23). More damning still, the Deputy Controller and Accountant General noted in May 2006 that “there has as yet not been one Cedi [local currency] benefit from it. I have not used [IFMS] to generate one report yet.”³¹

Developing country governments, development agencies and (mostly international) private sector consultants all promise increased accountability when implementing mechanisms that result from the partnerships between them. As outlined in the first part of this paper, public spending in many low-income countries is financed by both domestic and international taxpayers (in the form of credit and grants from the development agencies). The efficacy of public spending is therefore a core element in achieving accountability for both domestic and international audiences. As the interest in PFM grows, the private sector has become a key player in determining whether these multiple lines of accountability to domestic and international constituencies will be able to coexist. A boom in PFM conditionality in 2001 reflects the view that reducing poverty is dependent on improving the country’s institutions to manage the budget funds (World Bank, 2008, p.29). Moreover, the work of both international and local consultants is unlikely to wane in this area, given the increased interest in PFM reforms and more generally with commitments to scale up overseas development assistance following the 2005 G8 and Millennium+5 Summits, and with aid increases of US\$50 billion in real terms between 2004 and 2010.

This paper has shown that focusing on the work of the consultants brought in to improve the accountability structures within the government provides a useful lens onto the implementation of externally funded public sector reforms in general, from the ‘nitty gritty’ of the procurement process to the ideas that underlie the design of these reforms, to the political environments which shape and filter the ability of these reforms to achieve the promised outcome. While the findings presented in this paper are illustrative, the conceptual framework offers a new way of analysing the implementation of PFM reform tools through the work of (often international) consultants.

Using Ghana as an illustration, this paper analysed three different ways of assessing accountability in this context. This paper has not promoted using one approach over another. Instead, it is argued here that analysing the principal-agent relationship at the micro level (the procurement process) and the broader normative considerations which come with diffusing corporate-inspired ideas into a public sector environment both go some way in providing clues into the reform implementation path. Focusing (as much of the technical and polemic literature has done in the past) solely on the technocratic mechanisms through which the reform is implemented (*i.e.*, the procurement process) may well *overpredict* the consultants’ ability to implement technical assistance successfully (*i.e.*, ‘get the contractual incentives right and the TA will be successful’). At the same time, an analysis which argues that the mechanisms to introduce greater

accountability can solely be understood as efforts to depoliticise the budget process through commercially inspired toolkits is likely to *underpredict* the ability of these mechanisms to produce results. Both approaches must be balanced with political praxis. It is by giving the government authorities agency and by studying the broader political and institutional environment within which the consultant-donor-government triad evolves that a more balanced picture is likely to emerge. Further analysis is required at the country level to better determine how these three approaches interact.

Finally, as noted above, dissecting the consultant-government-donor triangle provides a useful lens onto the reform outcomes. In particular, it shows that failing to define what is meant by ‘these new PFM tools will increase accountability’ or how exactly ‘these will enable trust between the electorate and the government’ may lead to unrealistic expectations on the part of both government agencies and citizens alike. If these expectations are not met, the techniques or tools of governance implemented in partnership with the private sector will be branded as failures or as another ‘fad’ in development thinking. If fiduciary accountability for the donors was achieved when political accountability was promised to citizens, the arguments that “aid undermines the leverage of the African taxpayer and voter” (de Waal, 2004, p.162) are likely to abound.

Understanding the incentives within the contract, what it means to be accountable in a public sector environment and the domestic political imperatives will bring us closer to providing answers to the fundamental questions of whether donor-funded interventions can strengthen accountability, not only outwards to their own domestic constituencies (fiduciary accountability), but also the accountability systems within the beneficiary states (between recipient governments and their citizens). Avoiding these questions will likely de-legitimise broader efforts to engage citizens in the decision-making process which determines how public finances in aid-receiving countries are to be spent and how.

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Notes

- 1 Until recently, the literature focusing on the role of private sector consultants in the public sector has often tended to 'demonise' their impact on public sector ethos and practices (Christensen, 2005; Lapsley and Oldfield, 2001).
- 2 This paper refers to the 'private sector' as individual and for-profit commercial enterprises or businesses in both the informal and formal sectors, ranging from small and micro enterprises to cooperatives and large national and multinational companies, as distinct from nonprofit entities (United Nations, 2001).
- 3 In addition to the UN Global Compact championed by Secretary General Kofi Annan and Assistant Secretary John G. Ruggie, other initiatives include the Global Alliance for Vaccines and Immunization, the multistakeholder dialogue process underpinning the Commission on Sustainable Development, the United Nations Fund for International Partnerships, the Information and Communication Technology (ICT) Task Force and the Clinton Foundation's HIV/AIDS initiative, to name but a few.
- 4 World Bank Business Centre, www.worldbank.org/opportunities.
- 5 OECD/DAC Recommendation on Untying Overseas Development Assistance (ODA) to the Least Developed Countries (2001). Despite efforts to increase the share by lowering the thresholds, the share of total ODA that remains tied is estimated by the OECD to be 42% (see www.oecd.org/dac/untiedaid).
- 6 NPM (and its many variants) focuses both upon shrinking government activity through 'marketisation' (including outsourcing to the private sector) and on changing the relationship between the ministers and public officials through a 'managerial' reform effort (Mulgan, 1997; 2000; Schick, 2003).
- 7 IFMS, a term coined following the city and state of New York's financial management fragmentation in the 1970s, is defined as a computerised system designed to support public expenditure management goals and priorities. By tracking financial events through automated financial operations, governments are expected to be able to better control expenditures and improve transparency and accountability in the budget cycle as a whole. Although definitions of the key components of an IFMS may differ, its proponents argue that this technology provides a set of tools that assist the government in undertaking the following tasks:
 - designing the appropriate fiscal and monetary responses to changing macroeconomic conditions
 - ensuring accountability for the deployment and use of public resources
 - improving the effectiveness and efficiency of public expenditure programmes
 - mobilising domestic resources and managing external resources (foreign aid and loans)
 - managing civil services
 - decentralising operations with adequate controls (Allan and Hashim, 1998, p.4).
- 8 Interview, former Public Expenditure and Financial Management Reform Programme (PUFMARP) coordinator 1996–2000, May 2006, Accra.
- 9 Interview, Vote Controller, the State Enterprise Commission, May 2006, Accra.
- 10 Interview, Partner, Ernst & Young, Ghana, May 2006, Accra.
- 11 Interview, Consultant, the Ministry of Finance, May 2006, Accra.
- 12 Interview, Director of Planning, Budgetary, Monitoring and Evaluation (PBME) department, Ministry of Education, May 2006, Accra.
- 13 Interview, Partner, Ernst & Young, May 2006, Accra.
- 14 Interview, Senior Public Sector Management Specialist, World Bank, May 2006, Accra.
- 15 The different paths undertaken by OECD countries in the implementation of public finance reforms suggests that 'best practices' are not merely 'technical' changes, nor are they entirely 'neutral' (Lee and Strang, 2006).

- 16 Interview, Technical Advisor, Ghana Audit Service, May 2006, Accra.
- 17 Interview, Director, the Ministry of Finance, May 2006, Accra.
- 18 Interview, Former Minister of State, May 2006, Accra.
- 19 Interview, Technical Director, the Ministry of Finance, May 2006, Accra.
- 20 Interview, Public Sector Manager, Pricewaterhouse Coopers (PWC), May 2006, Accra.
- 21 Interview, Public Sector Management Specialist, World Bank, May 2006, Accra.
- 22 Interview, Public Sector Manager, Pricewaterhouse Coopers, May 2006, Accra.
- 23 In a different context, Nielson *et al.* (2005) have argued that a rational choice account of international organisations may overpredict change, whereas a constructivist account may underpredict change.
- 24 Interview, Consultant funded by the Department for International Development, May 2006, Accra.
- 25 Interview, Local Consultant, May 2006, Accra.
- 26 Interview, International Consultant funded by the Department for International Development, May 2006, Accra.
- 27 Interview, Donor-Funded Consultant, May 2006, Accra.
- 28 Interview, World Bank representative, May 2006, Accra.
- 29 Interview, Deputy Controller and Accountant General, May 2006, Accra.
- 30 Interview, World Bank Procurement Specialist, May 2006, Accra.
- 31 Interview, Chairman, Public Accounts Committee, May 2006, Accra.