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Government Accounting Reform in an ex-French African Colony: the Political Economy of Neocolonialism

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Abstract

This paper examines the political economy of introducing a computerised accounting system in a former French colony in Africa with little government accounting and few financial statistics. The reforms were a condition of structural adjustment programmes imposed by the World Bank to improve governance, decision making and government accountability in a country with a turbulent political history since independence, and weak and often corrupt governance. The reform was unusual in that indigenous civil servants had considerable discretion over the choice and development of the system. Thus the local capability in developing government accounting technology suited to the local context and derived from learning by experience was created. The system was widely regarded as effective but it was abandoned for a French system which ultimately proved problematic. The decision to change the system and its ensuing problems are attributed to North-South relations, indigenous neopatrimonial leadership, and neocolonialism, especially by France in Francophone Africa.

Key words: Government accounting, political economy, development, Africa, Neocolonialism, Neopatrimonialism, corruption, France, World Bank

1. Introduction

Accounting is a neglected component of development policies (Hopper *et al*., 2012a).Moreover, research on accounting in Africa is sparse and needs more attention, as contributors to the special issue on African accounting in Critical Perspectives on Accounting (2010) observed. Accounting research in Francophone Africa is even sparser. Moreover, despite growing research on transnational institutions' influence upon accounting in developing countries (DCs)[1] indigenous users and accounting developers within ministries and district levels are given little direct voice. This contribution is directed at redressing this neglect.

In countries lacking a 'modern' government accounting system it is invariably (and reasonably) presumed that they need one to secure 'good governance', sound public financial management (PFM) and accountability (Akakpo, 2009; Dye, 2007; Iyoha and Oyerinde, 2010). Most DCs, especially in Africa – the site of this research – are ex-colonies and their accounting institutions, policies and methods are often a legacy of colonial rule. Since independence many DCs followed state-led development policies which often resulted in fiscal crises. More market-based policies ensued, as aid dependent DCs had to meet demands from rich foreign governments and transnational financial institutions, especially the World Bank (WB) and their Structural Adjustment Programs (SAPs), and the International Monetary Fund (IMF) (Annisette, 2004; Chang, 2007; Neu *et al*., 2002, 2006; Schiavo-Campo, 2009). However, whatever the ideological hue of development policies, accounting was integral to their implementation (see Hopper *et al*., 2009)

Thus transnational financial institutions, government development agencies of rich countries and aid institutions, largely from the 'North',[2] exert considerable influence over development policies in DCs (Andrews, 2013; Taylor, 2010, 2011; Wehner and de Renzio, 2013). Their power extends to accounting in Africa – most accounting reforms emanate predominately from the North (Andrews, 2010; Bräutigam and Knack, 2004; Harrison, 2004; Rahaman, 2010; Schiavo-Campo, 2009). As Rahaman (2010) observes:

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[1] For example, Andrews (2010, 2013); Annisette (2004); Chang (2007); Graham and Annisette (2012); Hopper *et al*. (2012b); Neu and Ocampo (2007); Neu *et al*. (2002, 2006); Schiavo-Campo (2009); Wynne and Lawrence (2012).

[2] Rich powerful countries, mainly but not exclusively located in the Northern Hemisphere are often referred to as the 'North' whereas poor developing countries are referred to as the 'South' though not all are in this hemisphere. This is common parlance in development discourses though it may not be geographically accurate but for convenience these terms are used in this paper.

> [Rich countries] … through their control of global agencies such as the WB and IMF … have provided *de facto* financial governance in most sub-Saharan African countries... [T]hese agencies [through] … 'conditionalities'... promote particular technologies of government such as accounting and auditing" (*ibid*, p.425).

However, market-based reforms when applied in the South generally and Africa specifically did not resolve economic problems. Arguably they increased poverty (Stiglitz, 2002). For some, they promote neocolonialism, enabling former colonial powers to retain control over political and economic institutions of former colonies to the advantage of multi-national corporations and trade whereby 'Southern' countries export cheap raw materials to 'Northern' countries and import high value added goods and services in return (Blaut, 1973; Nkrumah, 1965; Smith, 1977). Accounting reforms can also manifest neocolonialism, for example, international accounting standards that favour multi-national companies, neglect transparent and fairer transfer pricing, protect tax havens; and reinforce free trade to the advantage of 'Northern' providers of financial services such as 'Big Four' accounting firms. Moreover, government accounting reforms are often abandoned, or implemented but not enacted, or prove inappropriate and dysfunctional (Andrews (2010).

However, since 1997 attention has turned to the 'Capable State' and 'Good Governance' policies to complement market-based policies (World Bank, 1997). This marks a change in development policies though critics argue that it is a symbolic and subtle gesture that fails to address the substance of deficiencies of market-based policies (Chang, 2007; Grusky, 2000; Rowden and Ocaya-Irama, 2004). Rather than regarding the state as the problem the emphasis on good governance policies recognises that it needs strengthening alongsise greater civil society involvement. This has encouraged more aid being channelled directly into government coffers rather than to specific projects, building the capacity of state organisations and skills of civil servants, and greater delegation of powers and resources to national and local officials and communities. This is welcome for the neglect of local context and capabilities are often why sophisticated imported accounting systems introduced into DCs fail (Andrews, 2013; Hopper *et al*., 2012a).

Some accounting research has criticised policies of transnational institutions in DCs but the role of Northern governments has received less attention. Ex-colonies often retain political ties and depend on aid and advice from their former coloniser (Nkrumah, 1965). This is pronounced in ex-French colonies (Alesina and Dollar, 2000; Benquet, 2010; Pesnot, 2011; Verschave, 1998). Francophone African countries[3] have different monetary and economic systems from its African neighbours (Agbohou, 2012) and their weak transparency, poor government accounting, and opaque accountability has contributed to its poor development, weak governance and corruption (Jeune Afrique, 2012; Verschave, 2000).

However, government accounting in Africa is also shaped by indigenous factors, especially local civil servants' and professionals' capacity to formulate and implement effective reforms, and weak governance – whether neopatrimonial,[4] dictatorial or simply corrupt (Médard, 1983; Sutherland, 2011). If government employees have the capacity and inclination to institute systems that increase accountability and reduce corruption, political leaders may thwart their efforts. This is tough terrain for accounting reformers as successful implementation depends on political leaders and officials whose behaviour is the object of reform. Their support can depend on their perceptions of whether the reforms threaten their power and their illicit use of resources for personal and/or political use:[5] transparency and accountability sit uneasily with the oft prevailing political logic and practices. Even if reforms are implemented political leaders' and officials' support often fades. Systems may be ceremonially retained to secure legitimacy from powerful external institutions and the local populace but become corrupted and/or ignored in

[3] The following Sub-Saharan African countries fall under France's neocolonial influence to a varying degree (Verschave, 1998, 2000; Benquet, 2010): Benin, Burkina Faso, Burundi, Djibouti, Gabon, Guinea- Bissau (former Portuguese colony, but came under French influence upon integrating the CFA in 1997 – West African zone), Ivory Coast, Mali, Niger, Senegal, Togo, Cameroon, Central African Republic, Chad, Congo, Equatorial Guinea (former Portuguese colony, but came under French influence upon integrating the CFA in 1983 – Central African zone), Madagascar, Mauritania, Comoros, and Guinea.

[4] Neopatrimonialism, a term coined by Eisenstadt (1973), and developed by Médard (1982) and Clapham (1985), added the prefix 'neo' to distinguish current manifestations of patrimonialism from its traditional form. Neopatrimonialism is a hybrid post-Weberian invention - "a creative mix of two Weberian types of domination: a traditional subtype, patrimonial domination, and a rational-legal bureaucratic domination" (Erdmann and Engel, 2007:104). The concept, prominent in development studies and political science since the 1970s, has been used to explain the underdevelopment and political instability of many developing countries, especially African ones (see, Roth, 1968; Clapham, 1985). Bureaucratic structures may define formal authority and relationships but decisions are highly politicized. Formal institutions and rules exist but are subverted by personal rather than impersonal authority relations (Sutherland, 2011). Consequently those in positions of power or authority can appropriate state or public resources for personal and/or political gain (Le Vine, 1980; Roth, 1968).

[5] Examples are recent purchases of tractors in Benin where millions of US dollars were misappropriated according to a parliamentary investigation – see http://www.youtube.com/watch?v=Itvw6Ar5y4w [accessed Wednesday 15 January 2014], and what is known as the CEN-SAD scandal where millions of US dollars were diverted and misappropriated by "the entire political establishment" of the country (Kakai, 2013, p.11).

practice. When 'Northern' accounting reforms hit African governance unanticipated and undesired consequences can arise (Cammack, 2007).

This study investigates a government accounting reform involving two systems, labelled here as BFANCE and ASTUC, in a country in Francophone Africa, anonymised as 'T' Republic. It traces how a complex network of relations between external and indigenous actors impinged on an indigenous governmental accounting innovation and its aftermath. The main research aim was, first, to investigate how and why the reforms were initiated, the role key actors, particularly the colony's political leaders and government officials and its former coloniser, France, played, and how power relations between them influenced the reform and the achievement of its objectives. Second, the study seeks to give voice to indigenous civil servants by revealing how they produced an African government accounting technology that was frustrated by neocolonial and indigenous governments. The paper is structured thus: section 2 presents the general argument, relevant research and the theoretical framework; section 3 outlines the research methods; section 4 presents the research findings; section 5 discusses these and section 6 makes concluding comments.

2. A Political Economy of North-South Relations: Neopatrimonialism and Neocolonialism

2.1 North-South relations and government accounting

The dominance of the North over the South has enabled it to control trade and investment in DCs and maintain direct political influence (Blaut, 1973; Rao, 2000; Smith, 1977). The WB, IMF and the World Trade Organisation (WTO) (labelled by Chang (2007) as the *Unholy Trinity*) plus the United Nations (UN) are key players. However transnational financial institutions covering banking supervision, payment and settlement systems, money laundering, insurance, securities commissions and, with respect to accounting, the International Federation of Accountants and the International Accounting Standards Board are also significant (Graham and Annisette, 2012). They form part of a nexus of interlocking international agencies, Northern professional associations, the 'Big Four' accounting industry, and transnational regulation and standard setting agencies that diffuse an essentially Anglo-Saxon model of accounting to DCs.

During the 1980s and 1990s external funders, especially the WB and IMF, regarded many DCs' states as too big, corrupt and blocks to rather than facilitators of development. They assumed that state bureaucracies were inflexible, uncreative, rule-bound, and corrupt. Following the demise of the 'Cold War' and inspired by neoclassical economics, especially Friedmanite 'Chicago' neoliberalism, the WB, the IMF and their acolytes enforced market-based development. Put crudely, the state was seen as the problem not the solution. Loans to rectify fiscal imbalances of DCs became conditional on adopting SAPs stipulating free trade, competition, attracting private capital, limited government intervention, and public sector reforms including privatising or closing state enterprises; and introducing 'new public management' (NPM) (Toye, 2000; Cook and Kirkpatrick, 1997; Hemming and Mansoor, 1988). The aspiration was for a smaller state that pursues a greater supply-side role; follows legal-rational not partisan decision-making; maintains law and order; protects property rights; enhances financial and commercial mobility; provides better education and training; institutes regulatory bodies, especially for privatised utilities; and politics whereby parties compete to deliver such regimes.

Effective accounting is crucial to such reforms, though often neglected by IMF and WB officers – until recently predominately macroeconomists who tended to assume that effective accounting would flow from market reforms. Accounting reforms were usually commissioned to Northern accounting consultants. Often NPM based, these promulgated private sector practices in government departments, especially: tendering; decentralization – often to local government; granting local managers greater discretion over means (subject to budget constraints); reconstructing civil service organizations around programmes; and appraising civil servants against 'key performance indicators'. From the middle to late 1990s medium-term expenditure frameworks (MTEF), and integrated financial management information systems (IFMIS) became particular foci (Schiavo-Campo, 2009; Neu *et al*., 2006, 2002). MTEFs endeavour to link policy, planning and practice, normally over three years, to a balanced budget and shifting resources to pro-poor activities within a poverty reduction strategy. IFMISs seek more flexible responses to macro-economic and cash flow changes; increased accountability, efficiency and effectiveness of public programs; and decentralisation with adequate controls and improved data quality.

Paradoxically, there is little evidence that any Northern country developed using the neoliberal market model advocated for the South. Market-based reforms in DCs frequently experienced difficulties, e.g. exacerbating inequalities; neglect of poverty reduction, social goals and environmental issues; diminished local democracy; weakened indigenous governments; increased dependence upon the North; and the promised economic growth not materialising.

The WB, IMF and donors like USAID were accused of ignoring local resistance to privatisation; employing inadequate financial systems for equity sales; ignoring local needs; neglecting adequate regulation; and casting aside inconclusive evidence that private enterprises outperform state ones (Killick and Commander , 1988; Cook and Kirkpatrick, 1997).

Donors often override weak domestic accountability mechanisms and implement 'best practice' Northern systems with insufficient knowledge, understanding and consideration of contextual factors. Typically 'international experts' from Northern countries design, help implement and conduct technical training (Schiavo-Campo, 2009) but this is expensive and redistributes much aid and limited government resources back to developed countries (Stiglitz and Chang, 2001). Government accounting reforms are an element of a standardised package of controls imposed by the WB and IMF: "The range of local variation in policies that [donors] find acceptable is very narrow" (Chang, 2007, p.36); and "expectations and objectives of budget reforms tend to be more ambitious and global, reflecting the donors' list of things that need fixing rather than the government's list of things it is ready to do" (Hedger and de Renzio, 2010, p.6). Insistence on a full array of public reforms can lead WB staff to "lack the time and resources to develop a fully tailored product. The resulting 'one size fits all, off the shelf'" (*ibid*, pp.6-7) solutions inhibit local involvement and tailoring systems to the local environment – major reasons for failure. As Chang (2007, p. 211-212) notes:

> Investment in capability-building requires short-term sacrifices. But that is not a reason not to do it … [It] can take quite a long time to bear fruit… Unfortunately, these are time frames … not compatible with the neoliberal policies recommended by the [rich countries] … which allow superior firms [from rich countries] into a DC … [that] will, in the long run, restrict the range of capabilities accumulated [locally]."

The failure of many reforms have been attributed to Northern consultants: lacking knowledge of local needs and context, not speaking the same technical or indigenous language; too brief stays in the country; incorrectly presuming that sufficient regulatory and legal mechanisms and capacity were in place; disregard of the strengths of extant accounting systems; not involving local officials within a problem-solving approach; and beliefs that adopting complex 'best' international systems denotes progress (Andrews, 2012). Ironically incentives for following accounting reforms can be perverse: there is little evidence that incorporating 'best practice' brings more aid and they can prove problematic, e.g. international standards can exceed local technical expertise; the benefits of government accrual accounting over cash accounting are dubious; and complex private sector computerised IFMSs lacking customisation often fail to meet local needs.

However, transnational financial institutions and aid providers have increasingly recognised that weakening the state, often the only significant source of capital and leadership, was an error. Since the late 1990s policies turned to the ‘Capable State’ and ‘Good Governance’ to mitigate the side effects of market-based policies (World Bank, 1997). Leading development agencies switched from downsizing the state to increasing its scale and scope, with greater focus on addressing corruption, transparency, tax reform, maintaining macro-economic stability, investing in human resources and infrastructure, protecting the most vulnerable; and safeguarding natural resources and the environment.

Whilst macroeconomic management and market-based reforms remain important, the emphasis on strengthening state institutions and infrastructure, and business and civil society involvement[6] has increased. For example, the 2010 WB framework emphasises, *inter alia*, building state capacity by educating government officials and developing robust transparent financial systems to foster greater accountability and reduce corruption (Graham and Annisette, 2012). Improved government accounting has become a priority, especially as more funding from donors has gone directly into government coffers rather than to specific projects to help increase the capacity of states. There is increased emphasis on improving planning and control systems including accounting ones; securing better motivated, trained and remunerated civil servants; and greater delegation of powers and resources to national and local government officials and communities, e.g. through village development committees, commune accountability boards, citizen complaint procedures.

Prima facie, the espousal of greater indigenous involvement in determining priorities and developing systems since 1997 is a step towards addressing allegations that the South has lacked voice in framing a global accounting architecture imposed by transnational financial institutions that favours the North’s interests rather than development needs; and that government accounting reforms have often failed due to insufficient local involvement, which has stymied local capacity and skills development.

2.2 Government accounting in Africa

[6] Civil society organizations include non-governmental organizations, professional and private sector associations, trade unions, families, churches, neighbourhood groups, social and work groups.

Civil services in Sub-Saharan Africa grew considerably post-1980s. Governments had difficulty retaining competent technical and professional staff: they often had low wages, low skills, were demotivated, and took bribes and misused government property. Following over a decade of successive civil service reform programmes, particularly within SAPs, downsizing the civil service often reduced its quality in areas such as: capacity-building to improve efficiency and productivity, effective recruitment and promotion procedures, explicit performance standards, and proper application of administrative sanctions (Adamolekun, 1993; Lienert, 1998; Lienert and Modi, 1997). This has weakened service delivery, government institutions and economic performance

Associated government accounting reforms across Africa have been disappointing (Andrews, 2010; 2013; de Renzio and Dorotinsky, 2007; Leonard, 1987; Lienert and Sarraf, 2001; Wehner and de Renzio, 2013). There is virtually no evidence of improved macroeconomic balance, greater budgetary predictability, more efficient spending; and limited evidence of resource reallocation to priority subsectors (Brumby, 2008). According to Schiavo-Campo (2009: p.7), "what the donors and the DCs have got in return for the billions of aid dollars, [is] mountains of red tape, heavy burdens on local government staff, and literally centuries of full-time-equivalent technical expertise devoted to MTEF." Lienert and Sarraf (2001, p.8) claim that IMF schemes requiring African countries to adopt cash rationing "were not transparent, and arbitrary cuts in expenditure were made to the detriment of efficient resource allocation", and benefits of government accounting reforms "have been overemphasized, especially when the institutional capacity to introduce, let alone sustain, such all-encompassing reforms, has been limited in many of these countries" (*ibid*, p.9). Andrews (2012) identified 80 projects in 35 African countries since the 1980s. He dismisses many as over-specified simplistic solutions that left the low quality of accounting and auditing largely unaffected.[7] Chang (2007, p.35) asked: "…how on earth can the IMF and the WB persist for so long in pursuing the wrong policies that produce such poor outcomes?"

Many African civil services are still characterised by poor motivation, a culture of impunity, lack of organisational commitment, low productivity, meagre procedures, and limited merit-

[7] Studies of government accounting reform in Africa include Durevall and Erlandsson (2004) for Malawi, Global Integrity (2009) for Uganda, Iyoha and Oyerinde (2010) for Nigeria, Koch (2011) for Tanzania, and Roberts and Andrews (2005) for Ghana. See also the special edition of Critical Perspectives on Accounting (V. 21, N. 5, 2010) devoted to African accounting.

based recruitment and promotion (de Sardan, 2008; Crook, 2010). Nevertheless limited improvement in their capacity, not least in managing government budgets, has been achieved across Africa (Crook, 2010). Despite political regimes exhibiting corruption, clientelism and patronage, some civil services have maintained a degree of rational bureaucracy, not least regarding PFM and accounting. For example, Ghanaian reforms to the corrupt and inefficient National Revenue Service in the 1990s (Chand and Moene, 1999) improved recording, and when the civil service was granted substantial autonomy, clear lines of responsibility, accountability and incentives emerged, and revenue collection doubled (Olowu, 1999); Tanzanian reforms of the Revenue Authority in 1996 produced similar results (Fjeldstad, 2003); Ethiopia's civil service reforms in the 1990s improved human resource management, service delivery, senior management systems, ethics, and expenditure management and control (Wescott, 1999) including an integrated PFM information system implemented principally by Ethiopians (Peterson, 2006). As Peterson comments: "The value of building such local capacity extends far beyond the particular financial application and supports the broader process of endogenous economic growth" (*ibid*, p.42).

Greater delegation of government accounting reforms is not a panacea for Africa (in the two revenue services above performance eventually deteriorated). However, when civil servants have adequate responsibility and working conditions they can produce a degree of effective bureaucracy to mitigate poor governance. Implementations can be successful when expectations are matched to feasibility; designs and implementation involve and grant ownership to local officials and communities; there is local political commitment; external agencies frequently but sensitively monitor progress; the capacity and expertise of local officials are developed; reforms are incremental, well-sequenced, sustainable, simple, and evolve through problem-based learning; and systems are based on what works rather than imposing complex total solutions based on Northern best practices (Andrews, 2013; Wynne and Lawrence, 2012). Given the failure of many imported Northern schemes implemented by Northern experts the case for greater indigenous involvement remains compelling though it may only intermittently yield incremental and sometimes discontinuous benefits.

2.3 Governance and African Government accounting

Nevertheless, African governance has frustrated many reforms. Many African countries display outward signs of modern states such as: democracy (with more or less regular elections), a formal presidency and parliament, political parties, civil society organisations and a judiciary, but real power and decision-making can lie elsewhere. Ruling leaders (the big men) and their cronies make resource allocation and management decisions informally through patronage networks based on nepotism, clientelism, and tribal, ethnic and regional ties (Hickey, 2003; Médard, 1976, 1983). This fosters corruption and renders official and formal systems of accountability redundant, except to present a veneer of accountability for external legitimacy. Collective goods have been privatised across much of Africa, "while the institutional safeguards intended to prevent this have been weakened or nullified" (Sutherland, 2011, p.65). Leaders are content with an institutional environment where transparency, accountability, and formal controls are weak or absent, preferring instead to use public finances and "the input of aid and windfall profits … to 'grease' the clientelist machine" (Cammack, 2007, p.601). Reforms to redress this face major difficulties.

Development specialists frequently attribute this to neopatrimonialism. Here the distinction between private and public spheres, at least formally, exists and is accepted, and public reference is made to rational-legal bureaucracies but in practice the distinction is blurred. Formal rules may define authority and responsibilities and provide legitimacy for these organizations but within them patronage, clientelism, corruption, nepotism, and ethnicity abound (Zolberg, 1969; Lemarchand and Legg, 1972). Powerful position holders (i.e., the President, MPs, chiefs, party officials, government bureaucrats) use informal means of patrimony to personally distribute material resources ('rents' in economic terminology) to further their interests (Kelsall, 2011). The exercise of power in neopatrimonial regimes is erratic and incalculable. As Cammack (2007, pp.600-602) comments: "It is no accident that neopatrimonial states are burdened by bureaucracies whose appointments are made according to tests of loyalty, and which ineffectively account for public funds siphoned off to spend on political projects … the overarching logic is to gain and retain power at all costs." Democracy and multi-party elections often intensify neopatrimonial governance (e.g. voters seek bribes and special favours from candidates) which contributes to poor PFM, governance and development (Kelsall, 2011).

Examples abound of development projects and accounting reforms failing due to neopatrimonial leaders either ignoring them or using them for unintended purposes (Hopper *et al*., 2012b). For example, an IMF study on Anglophone Africa found data in accounting ledgers and monthly reports were not maintained, there were long delays in preparing and auditing government accounts, and there was corruption associated with expenditure (Lienert and Sarraf, 2001). Leaders will often support reforms only if project-related resources can be diverted to personal/political uses. For example, during the late 1990s and early 2000s the Benin government reformed its PFM but its initial effectiveness declined: an acclaimed civil service law was never passed, and partial privatisations brought government influenced oligopolies in the ports and cotton sectors; anti-corruption commissions based on successful initiatives in Hong Kong and Botswana introduced into post-Banda Malawi were used to eliminate political rivals (Andrews, 2013). Unfortunately, external consultants often ignore neopatrimony, seeing it as intractable. For example, European Union (EU) and WB reports on PFM in Malawi in the 1990s and 2000s only briefly mentioned corruption. Instead they concentrated on devising formal systems, rules and regulatory structures only to find that a 'big man' president bypassed them (Andrews, 2013).

2.4 Neocolonialism, France and Francophone Africa

Colonialism does not cease with the declaration of political independence or the lowering of the last European flag (Huggan, 1997). Decolonisation is a formal façade if former colonies cannot acquire the socio-economic base and political institutions to manage themselves as sovereign independent countries (Smith, 1977). The modern manifestation of colonial and imperialist traits is commonly labelled neocolonialism, which is sometimes linked to 'dependency'. Neocolonialism occurs when the former colonial power still controls the political and economic institutions of former colonies (Rao, 2000). It is a more subtle form of dominance than colonialism – the sovereignty of once colonised nations is recognised but previous colonising nations still maintain their influence (Nguyen *et al*., 2009; Nkrumah, 1965; Tikly, 2004). This can be maintained partly by aid that does not primarily develop ex-colonies but leaves "unchanged, or strengthened, the infrastructure required for efficient neo-colonial exploitation." (Blaut, 1973, p.23)

Prescriptions 'imposed' on the South can reinforce a neoliberal philosophy of development at odds with local discretion (Annisette, 2004). For example; MTEF in Africa can, "prevent a strong executive from enforcing its own perceptions of national budget priorities" (Lienert and Sarraf, 2001, p.14); and overly complex government budgeting and accounting practices from developed countries can be, "a deliberate tactic to assure that the 'reform' cannot be carried out without the continued participation of its proponents" which enables them to "borrow into the client's wallet and 'suck the cash'" (Schiavo-Campo, 2009, p.24). The agreement between Bretton Woods institutions and the Angolan government in 2000 over Angolan oil and diamond revenue proved counterproductive as it primarily served the interests of Northern countries, multinational corporations and indigenous neopatrimonial leaders – external actors continued to exploit the lucrative sectors relatively unhindered by regulation and the Angolan government continued to extract oil and diamond rents for themselves and their cronies. The agreement failed to promote transparency and accountability[8] – two of the reform's supposedly main objectives: it neither allowed investigations into suspicious budgetary discrepancies nor did it establish anti-corruption institutions awaiting formation since 1996 (le Billon, 2001, p.73).

France and Britain colonised much of Africa and vestiges of their colonial heritage of accounting and auditing often remain, though after independence its operational quality deteriorated (Leonard, 1987). However, unlike Britain[9] (Verschave and Baccaria, 2001; Verschave, 2004), France's neocolonial practices are, "more formally and elaborately structured" (Joseph, 1976, p.5). France has been more protectionist: their former African colonies continued to take 50 to 60 % of imports from France which is much lower than for Britain's ex-colonies. 'Exclusivity' is a cornerstone of France's African policy compared to Britain. For example, it has managed to limit its EU partners' incursion into Francophone Africa referred to as its *pré-carré* or *domaine réservé* (i.e. French preserve) (Martin, 1995). In addition France has been more interventionist militarily, politically and economically.

This is exerted through '*Accords de Coopération*' written by France and signed by African leaders who gained power with France's help at independence (Benquet, 2010; Verschave, 1998, 2000). *Accords spéciaux de défence* (special defence agreements) give France the power to intervene militarily to protect contested African leaders and French interests. The economic *accords* require former colonies to export their raw materials (oil, uranium, phosphate, cocoa, etc.) to and import industrial goods and services primarily from France, and they limit or ban raw material exports when French defence interests require (Benquet, 2010; Verschave, 1998). The monetary system France established in 1945 to control its fifteen colonies in West and Central Africa, and the Comoro Islands remains. Monetary control is a key pillar of France's

[8] For details (and the lack of accounting) in the oil industry in Africa and the role of multinational oil companies see Aubert M, Brana H, Blum R. *Pétrole et éthique : une conciliation possible ? Rapport d'information*. Paris: La Documentation Française; 1999.

[9] The authors do not wish to suggest that Britain does not use accounting to pursue a neocolonial agenda in Africa or elsewhere. Indeed the dominance of Anglo-American institutions and frameworks in global accounting give its financial services industry and multi-national firms distinct opportunities and advantages (see Hopper *et al.*, 2012a). However, there are significant differences in how Britain and France have used accounting to pursue their neocolonial interests in African ex-colonies. This warrants further research.

neocolonial structure. Francophone African countries have the CFA franc,[10] printed by *Banque de France* (the central bank of France) as their currency. This was convertible into French francs and now the Euro at a fixed exchange rate: transfers to France outweigh French public and private investments in Francophone Africa (Agbohou, 2012; Martin, 1995). France's representatives fill important positions in the Presidency, Ministry of Defence, Central Bank, Treasury, Accounting and Budget Departments, and Ministry of Finance (Verschave, 2000, 1998). This enables France to exercise oversight and influence policy and reform decisions.

These practices throughout Francophone Africa, including the country studied here, resonate with what Verschave called the 'new colonialism' or 'neo-colonialism'. The former French President, Jacques Chirac, commented: "We forget one thing: that is, a large part of the money that is in our [i.e., the French's] wallet comes precisely from the exploitation of Africa [mostly Francophone Africa] over centuries." Pesnot (2011) alleges that: "for decades Paris has never stopped to impose its tutorship and to do everything to safeguard its economic and political interests in Africa": colonialism has only changed form – exploitation remains unchanged (Blaut, 1973; Smith, 1977).

It is alleged that France's aid gives little consideration to democracy, poverty or types of politico-economic regimes (Alesina and Dollar, 2000). "The main charge against France is that it froze the political evolution of its former [African] colonies… [which] has led to arrested development" (Jeune Afrique, 2012, p.20; Agbohou, 2012). Of the 187 countries ranked under the Human Development Index, the last three and seven of the worst ten come from Francophone Africa. French Africa accounts for 19% of sub-Saharan Africa's gross domestic product, whereas Anglophone Africa (excluding South Africa) represents around 50% (Jeune Afrique, 2012). A comparative analysis of USA and French corrupt practices in DCs notes that: "Not that the Americans do not corrupt, but they don't do it in such an 'intimate' way; they are incapable of 'the French way of paternalism'" (Verschave, 2000, p.339) ... France's way is "very 'subtle' whereas …the profound reality is far different from the appearance" (Verschave and Baccaria, 2001, p.32).

France still exerts power and control over PFM systems, government accounting and budget governance in French Africa and aligns it to French political and economic interests (Verschave,

[10] The Franc of the Financial Community of Africa (CFA). Formerly called the 'Franc of the French Colonies of Africa retains the same acronym. Ironically this encapsulates change post-independence - only the definition of the acronym changed – not the underlying reality (Agbohou, 2012).

1998). Nevertheless, PFM and government accounting in Francophone Africa is weaker than in their Anglophone counterparts (Hedger and de Renzio, 2010), e.g., it "lag(s)… other [African] groups substantially in external audit and legislative audit review" (Andrews, 2010, p.40).

However, neocolonialists do not act alone. Local leaders, situated between former colonial powers and African citizens are crucial to neocolonialism. Agbohou (2012) labels this the *politics of the third man*, claiming that, "Most African leaders acquire and maintain their political power through a collaboration with the former colonial powers who support them militarily and financially in order to sustain their influence and the maximisation of their geopolitical, economic, commercial and financial interests" (*ibid*, p.25). The former coloniser shares the 'fruits' of neocapitalist exploitation with these local elites to maintain their support and grant their actions legitimacy (Verschave and Beccaria, 2001). This research sought to trace how France, transnational financial institutions – especially the WB, indigenous civil servants, and neopatrimonial governance affected a government accounting reform; and whether this bore semblances to neocolonialism.

Given the complex milieu of actors engaged in the accounting reform, each pursuing their respective interests, it was deemed that a dialectic analysis spanning the local and global was required. Technical assistance or the 'knowledge business' has its own political economy (Stiglitz and Chang, 2001, p.206). The cultural political economy framework of Hopper *et al.* (2009) traces management accounting transformation in DCs from colonial times through to state capitalism and market capitalism post-independence. It identifies social, economic, and political factors in dialectic tension that bear upon accounting transformation. This study examines a sub-set of these, notably between transnational institutions, especially the WB and IMF; national governments, notably France and 'T'; and within 'T' between civil servants and political leaders. The tension between France and 'T' is analysed through the lens of neocolonialism, and that between 'T''s political leaders and civil servants through competing legal-rational and neopatrimonial governance logics. The Hopper *et al.* framework does not consider the accounting consequences of governments globally and transnational institutions adopting the UN's Millennium Goals and 'good governance' principles since the late 1990s[11]

[11] The paper does not seek to delineate a fourth stage of accounting transformation to the Hopper et al. model, as the research does not cover all of its dimensions. However, such an exercise merits consideration to possibly update it to contemporary times.

that encourage greater indigenous development of systems, increasing domestic skills and capacity, and production of financial wares marketable internationally. An interest was whether this occurred and to what effect in this case.

3. Research Methods

This case is an offshoot of research comparing government accounting, development and governance in Francophone and Anglophone Africa. During interviews in the Francophone region government officials mentioned reporting reforms labelled here BFANCE and ASTUC in 'T' Republic.[12] These appeared interesting, being an unusual instance of an indigenous initiative in government accounting reform in Francophone Africa. Thus it was decided to investigate how the initiative came about, how it was developed, who were the actors involved, and why the change from a locally developed accounting technology to a foreign one occurred. A case study approach was adopted to try and understand accounting in context (Ryan *et al*., 2002), including any 'French Connection' in this onetime French colony. The focus was on events from the late 1990s to early 2012.

It is difficult for independent academics to access information in Africa and in French Africa particularly. Professor Médard commented during a court hearing in 2001 in Paris: "By discovering Africa ... I observed by myself what was going on, but I could not see the top directly. There is a problem of opacity, because we come across hidden and opaque phenomena and it is extremely difficult to have access to the sources… the capacity to conceal in Africa [is] beyond common understanding" (in Verschave and Beccaria, 2001, pp. 295-296). Initially the research tried to select respondents carefully to reduce response bias and to include all parties involved. However, some refused to participate for fear that their identity might be uncovered and the repercussions that could ensue. Reassurances (including confidentiality and anonymity agreements) did not remove these fears. At the time the 'Wikileaks' event arose which compounded their worries about confidentiality and anonymity. Access to French Embassy officials proved impossible without an introduction from the government of 'T'. The official in 'T' responsible for the accounting reforms refused this and would not even name the firm that provided ASTUC.

[12] The decision to provide anonymity to the countries involved in the study, except France, is based on the research ethics and interview confidentiality. The study is sensitive locally, and access to subjects was strictly subject to this requirement. Some exact dates are not mentioned for the same reason. This was the cost of being able to conduct the study.

Most interviews took place at the case site: the first series from January to April 2011; and the second in September 2011. One interview was by telephone. Research participants included: officials with active and leading roles in initiating the reforms (BFANCE and ASTUC); officials that developed the programmes; Treasury and Accounting Department (TAD) staff that administered the programmes; users of both programmes; an official from another African Francophone country; a WB official advising 'T' on PFM; and two EU officials. In total fourteen people were interviewed. Open-ended questions were used to help participants answer freely and to avoid predefinition of issues. Increased validity and reliability of the findings was attempted by seeking corroborative responses from different profiles of respondents and additional sources of evidence, though response bias may remain given the circumstances surrounding getting respondents and their worries. Notes were taken during each interview and full accounts recorded immediately after in Microsoft Word documents. Interviews lasted between thirty minutes and one hour fifty-five minutes. Reports from the African Development Bank, the IMF and the WB on economic and development policies and PFM reforms in 'T' were collected. Attempts to gain access to some documents on the accounting reforms were unsuccessful. However, conducting interviews in the workplace enabled the researcher to observe and corroborate evidence further. For example, when discussing ASTUC with officials, complaint letters from some TAD divisions were mentioned and the researcher was permitted to examine some.

The data was analysed according to the selected components of the political economy approach, particularly the North-South dimension, neocolonialism, and reactions to and enactment of the reforms. The main codes were created iteratively after repeated readings of the data and reflection. Having gained familiarity with the overall data, meaningful and relevant parts of each interview were identified and assigned codes within major codes. No qualitative data analysis software was used – Microsoft Word documents were used to manually code transcripts. This was facilitated by the 'New Comment' function within the 'Review' menu, and numbered lines. The key themes underpinning the development of the codes were: the actor's involvement in the reform process; their economic incentives/interests; the means (processes or instruments) used to achieve these; and power relations between the actors. In addition, investigative documentaries (e.g. Benquet, 2010; Pesnot, 2011; Verchave, 1998, 2000, 2004); academic work (e.g., Agbohou, 2012) and key newspaper articles (e.g., Jeune Afrique, 2012) on relations between France and its former African colonies were reviewed. These helped reveal the complexity of France's relations with its ex-colonies; the subtlety of power relations in the modern postcolonial era; corroborated and furthered understanding of primary data; and facilitated development of codes.

4. Government Accounting Reform in ‘T’ Republic

4.1 Political governance

‘T’ Republic, like most former African French colonies, retains French as the official language. It gained independence in the early 1960s. A short tumultuous political period ensued involving several pseudo democratic and military governments and *coups d’état*. Divisions largely reflected ethnic and regional conflicts. Then authoritarian military one-party rule based on Marxist-Leninist ideologies prevailed until the late 1980s. Political leaders tightly controlled all government resources and activities through arbitrary management and resource allocations. Poor governance and endemic corruption brought economic collapse and social unrest. This precipitated abandonment of the Marxist regime and under pressure from the Bretton Woods’ institutions (the WB and IMF) and Northern countries, essentially France, a neoliberal economic regime and a multiparty political system was adopted. Following a new Constitution in the early 1990s ‘T’ became a presidential democracy. Subsequently it has had five presidential and six parliamentary elections (only one presidential election saw the incumbent hand over power before the constitutional limit). The executive’s and especially the President’s power have increased whereas that of the legislative body and judiciary system has decreased. Election rigging, weakened institutions, and abuses of power and office have been widely reported. The current political governance was described in a recent paper in a highly ranked journal as a ‘minimal democracy’.

Neopatrimonialism dominates ‘T’’s politics and administration, including government accounting. Most decisions are made informally outside formal accountability requirements with little scope for civil society involvement. The President retains overwhelming power and incoming presidents routinely replace officials in key institutions and state organisations [e.g., public media, state-owned enterprises and the Treasury Accounting Department (TAD)] on regional, ethnic, patronage and party loyalty lines – not meritocracy. Opposition officials and MPs, and the President’s cronies are often ‘bought’ with public monies to garner their support.[13] New Presidents replace one self-seeking patronage/clientelist network with another. Their overarching goal is to retain power, even if it contravenes technical advice from officials.

[13] Newspapers often report various cases, which have recently extended to traditional chiefs and kings.

The lack of effective regulation and weak accounting enables them to dip into the Treasury to repay election expenses, exercise personalised patronage for voters and supporters, and sometimes personal enrichment (Bratton, 2007; Cammack, 2007).

Appropriately designed and implemented PFM, government accounting and audits backed by an effective legal framework are pillars of accountability and governance (Akakpo, 2009; Dye, 2007) but these remain weak in 'T'. A study referred to it as 'a game without formal rules' infused with corruption. For example, the telecommunication sector provides billions of cash revenue (i.e., millions of US dollars) to the government but the regulatory authority that collects this has no requirement to keep accounts (audited or not). Thus, no-one can trace the money received and where it went. Similarly, the Revenue and Customs Departments, the main conduit for money into the Treasury, still lack a financial accounting system. Weak accounting provides space for neopatrimonialism. TAD officials recounted how administrative unit heads outside the main city may not know their spending allocation until six to eight months into the budget year at best. Consequently, to function, they develop informal networks linking suppliers, staff, and relatives based on regional, ethnic and other social ties. Each pursues their personal interests whilst simultaneously being sensitive to the needs of the others. This informal system wrought by unpredictable and uncertain funding becomes entrenched into everyday reality for generations and is regarded as normal. But it is an incubator for corruption and neopatrimonialism.

Most development policy-decisions, governance reforms and projects rely on foreign aid, donor-financed expertise and external pressure. 'T' undertook three SAPs recommended by the WB and the IMF (the leading donors) that brought stringent monetary, structural and sectorial reforms to promote economic growth, improve PFM (including accounting), and restore balance of payments imbalances. Budget reforms included rationalising public expenditures through a rolling three-year MTEF and programmed budgets.[14] These drastically reduced the public sector during the 1990s. Most state owned enterprises were liquidated or sold, mostly (wholly or partially) to foreign investors from developed countries. Official reports on PFM reforms were positive. However, weak and opaque PFM (within a culture of 'impunity') facilitated corruption, e.g. embezzlement, waste and looting of public resources. As a former high ranking TAD official remarked, "*accounting is not what matters … what matters is disbursement*." Government accounting remains virtually absent in governance, e.g.,

[14] African Development Bank Report – The reference is omitted because it contains the country's name.

a senior Supreme Court official acknowledged that ‘T’’s leaders paid minimal attention to government accounting and attributed many current governance problems (e.g., rising corruption, limited transparency, limited citizen participation) to this; an important USA funded development programme was recently withdrawn due to rising corruption.

4.2 Political turbulence and World Bank and IMF pressure for Accounting Reform

Upon independence ‘T’ had no organised accounting – according to officials no accounting system was inherited from France. Accounting and financial management during colonialism was a peripheral system, a sort of basic commune system, attached to the central administration of French West Africa (*Afrique Occidentale Francaise*) located in Senegal. It was not designed for financial governance but to manage colonial assets and financial resources in administrative units. Upon independence French officials took all documentation on the financial system, including procedure manuals, consequently officials had to redesign everything again. A Treasury Department (TD) and a Chamber of Accounts (the supreme audit institution) were created a year after independence. From its creation at independence the Treasury Department had insufficient resources to execute its work. A decade later legislation added an accounting function – the Treasury and Accounting Department (TAD) – but in practice little changed. The main financial control system was a government budget that focused on cash allocations. TAD divisions lacked comprehensive accounting systems though the headquarters had a locally designed cash accounting system awaiting implementation.

In late 1990s TAD embarked on reforms following frequent but unsuccessful requests by the WB and IMF for financial information for their own accountability and that of the government (vis-à-vis donors). They discovered financial data/statistics were unavailable due to an absence of organised recording and reporting, exacerbated by poor logistics and a turbulent political environment. Government accountants merely received and disbursed budgeted funds. A former TAD official commented, “*the recording system was manual and in a chaotic state*”. The WB and the IMF missions pressured the Ministry of Finance and the head of TAD to develop an automated and integrated accounting system. An official involved commented “*It was the IMF who wanted certain information and who pushed to the reform… and there was also the WB … the former head of the TAD helped begin the process and … the former Minister of Finance provided the resources*.”

4.3 Indigenous Accounting Reform: BFANCE

Responsibility for government accounting change lay with the TAD. Its head (supported by the Minister of Finance) issued 'Instructions' to establish a financial reporting framework and an information technology (IT) team to design and implement the programme – BFANCE accordingly. A team member noted: "*We had the support of the Director of the TAD at the time and the support of the Minister [of Finance]... There was a serious team … whose only objective was to take up the challenge … to support our Director."* BFANCE sought to produce, on a timely basis, two sets of government financial statements: the *Compte de Gestion* – sent to the supreme audit institution for audit; and the *Loi de Règlement* (or budget out-turn) – sent to Parliament for scrutiny and passing as stipulated in the Finance Law. Legally, these must be transmitted to the supreme audit institutions within 6 months of the fiscal year-end.

Indigenous IT specialists (all trained locally)[15] from TAD developed BFANCE for both sets of accounts. The only IT staff member in TAD before the reform, previously beset with considerable idle time like most civil servants in 'T', not least the accountants, recalled:

> *I told the Director [of the TAD] and the Minister of Finance that with me alone it will take time but they wanted the programme to start producing the accounts within a few months … we understood that we needed a piece of equipment and more human resources, which I helped to recruit. That's how we started… Our objective was to produce results.*

They were allowed to purchase equipment to develop the programme, which cost less than ten million in local currency (about US$22,000). BFANCE was developed incrementally. They liaised with users, which helped them match the software to local conditions.

BFANCE was intended to produce government accounts (initially the *Compte de Gestion*). The technical team supplemented this with a smaller programme to deal with auxiliary expenditure accounting, i.e. payment orders issued and authorised within the budget year. The combined programme was developed from scratch with no outside technical assistance. BFANCE required modest resources (particularly financial) to function. The initial programme required a manual input of the account number and the financial amount for each transaction but later

[15] All the officials concerned studied computer science and business and graduated from the main business school of 'T' which is state-owned. They had undertaken various regional training programmes on government accounting, regulation and IT. Some had worked in TAD for several years. The senior official responsible for the operational functioning of the TAD's IT service helped recruit other officials who joined the service after the decision to design BFANCE.

account input was integrated automatically. Its database was light to accommodate the TAD's needs. An Oracle database was seen as technically sound but too demanding of local power and telecommunication facilities. In 'T' the power supply is limited and unreliable; access is below the average of low-income-countries, and its GSM[16] coverage lags that of comparable sub-Saharan countries (a recent World Bank study on 'T'). Infrastructure networks in Africa increasingly lag behind those of other DCs (World Bank, 2010). Lack of power is the largest constraint and cause of failure for infrastructure projects, including IT ones (Commonwealth Business Council, 2013). BFANCE was designed to accommodate these deficiencies.

The first accounts for the late 1990s, produced in the early 2000s, contained errors, partly attributable to manipulations by users when inputting account numbers associated with transactions. The accounts were transmitted to the supreme audit institution and met the satisfaction of the IMF, WB, the regional oversight body and France. They were more than two years late according to legal requirements but, as a TAD official commented, *"With BFANCE we started to produce the Compte de Gestion… and it [i.e., the subsequent improvements to the programme] enabled us to reduce significantly delays."* The technical team became more skilled. Gradual improvements to BFANCE reduced errors and delays. A TAD official remarked:

> *BFANCE is a homemade programme and well adapted ... to the needs of our government's accounting. It took everything into account. Well, if I had to reason as a ['T'] native, I would say that it is good to keep BFANCE and to improve it. TAD initiated its own project and developed the programme which was working.*

The development of local capability and their achievements was marked by donors recommending and funding BFANCE's deployment in other Francophone African countries. One – named here 'D' Republic – did so. A TAD official commented:

> *Officials from the WB and the IMF who came to inspect the programme and officials from the regional oversight body and others all appreciated the programme. It was the Coopération Française… who first funded the deployment of the programme to D Republic. ... they knew the quality of what was done.*

Prima facie, BFANCE was widely recognised as an effective locally designed programme sensitive to constraints such as defective telecommunications and power outages. It increased

[16] Global System for Mobile Communications.

indigenous IT and accounting capacity and its sale to another African country enhanced African trade in financial services.

4.4 Replacement of BFANCE by ASTUC

Suddenly, in the mid-2000s, BFANCE was replaced with ASTUC, another accounting programme designed to handle all government accounting. Its database is Oracle. It was claimed it could produce both sets of accounts required, auxiliary expenditure accounting, and could add functions during its set-up. The technical team for BFANCE recognised ASTUC had merits - as one observed it *“offers more possibilities than BFANCE”.*

Officials from ‘T’ attending an international colloquium on government treasury in Nice, France, were introduced to ASTUC by the French company who developed it. Subsequently France via its embassy and *Coopération Française* pressed ‘T’’s government to adopt the French-made programme. The team developing BFANCE and TAD officials resisted this. Even the government official who led the abandonment of BFANCE commented that:

> *We considered BFANCE as a homemade programme which represented an improvement … we succeeded in computerising our accounting system. … When we were presented with ASTUC, we said instead of bothering ourselves to develop our own programme let’s take it… Yes, it was true that when looking at ASTUC people [i.e., the technical team] started to improve BFANCE [to its standards] but since we had made the decision for ASTUC we moved on.*

BFANCE was abandoned five years after the project commenced. The indigenous IT team maintained that they could have further improved BFANCE to meet required standards with appropriate political, financial, technical and training support. One claimed: “*BFANCE was abandoned … in the middle of its development … we were at the heart of the reform and we were still developing the programme*.” Technical team officials recounted that BFANCE’s limitations were only raised after the decision to abandon it: there were no unmet requests before this. A technical team leader recalled that, “*If they [i.e., government officials] saw some features that they wanted in the programme … the only thing they needed to do was to tell us and we’ll work on it … this didn't happen*.”

To counter the resistance, ASTUC was offered to ‘T’ free as part of France’s governance building and development aid. A government official from ‘T’ confirmed: “*We didn’t buy the programme – It was given to us [by France]*.” A French policy document confirms this:

> The impact of the Heavily Indebted Poor Countries Initiative and, more especially, development financing through Poverty Reduction Strategy Papers is more closely linked than ever to governments' capacity to manage the relevant funds with the utmost transparency. Countries should develop plans of action for budget policy for this purpose, defining practical goals and performance indicators to measure the progress achieved in priority sectors. *The [ASTUC] project addresses these issues*. It is based on a software package that France has developed and *provides free of charge to governments under the terms of an assistance agreement*. Its purpose is to provide a public accounting management and reporting tool." (*Ministère des Affaires Etrangères*, 2007, p.13) [emphasis added].

France's policy document proclaimed that ASTUC introduces poor countries to 'the use of a modern computerized tool' and (with justification) that France is 'active in the modernization, and more especially, the computerization, of public accounting' (*Ministère des Affaires Etrangères*, 2007, p.13). The 'assistance agreement' – an expression of aid – justified why 'T' and other Francophone African countries should adopt ASTUC. However, according to TAD and government officials, no prior study or examination was carried out to justify its adoption, nor was any evidence presented of any country successfully completing its implementation or that it had functioned effectively. In 'C' Republic, the first country to adopt ASTUC, despite over seven years of implementing the programme, it was still incomplete; and a World Bank assessment deemed the country's financial reporting system as deficient. It had required peripheral applications, which were developed by 'C''s IT staff.

Implementation of ASTUC started in the mid-2000s but by early 2012 it was incomplete. Complaints were numerous: at least one major division at TAD headquarters was still not covered; government financial statements suffered significant delays and errors; and no TAD administrative departments – network divisions – scattered across 'T' were connected to the central system at the headquarters. According to government and WB officials ASTUC appeared far from successful. The government official leading its adoption commented:

> *ASTUC is somewhat constraining… it cannot just be set up in any environment without a minimum of conditions [such as]: is there a budget accounts classification? Is there a chart of government accounts? Are there adequate procedures? Are there established networks [i.e., ICT networks]… In short, there needs to be an ideal environment … to use the programme adequately.*

Another official involved in implementing ASTUC from inception commented: *"Should we say ASTUC has been a total success? It should have been … but it is not the case yet ... people have started saying that there is no more resource for the project."* He identified problems with technical facilities, especially connection failures between administrative departments and TAD headquarters that caused the programme to breakdown. Consequently headquarters could only help administrative departments, possibly more than 600 kilometres away, by physically visiting them.

The manual centralisation of accounting entries of TAD's divisions was a problem when BFANCE was abandoned. The necessary application had not been developed but it remained a problem in 2012. A senior TAD official involved in adopting ASTUC complained:

> *Now, all the accounting services of the TAD, the Customs Department and the Revenue Department should be connected in a network, which is not the case. … We have delays of nearly a year in the centralisation of the accounts, you see! And if you cannot gather all the government accounts on time, you can't do any correct analysis, you see! This is what the reform should do, but, you see, it's not the case.*

Another key official added that:

> *There's always an [IT] team that has to go in the various TAD network divisions all the time to help people to keep their accounting and collect data. Almost every day we receive letters from them complaining that the server is not working, that they can't do the accounting entries, that they can't do this, they can't do that. So we have to go on the ground to help them catch up with their accounting because they often have delays. We help them solve the problems and collect the accounting data and come and integrate them at the headquarters. That's how [ASTUC] is working.*

The researcher was allowed to examine one complaint letter mentioned. An extract confirms the official's comments: "*The major problems are the recurring breakdowns of the ASTUC programme. The network division has no permanent IT staff who can fix the programme when needed ... So we have to call on the IT experts at the TAD headquarters who often, take some time to come; and this complicates things to a great extent*." This administrative department was only 30-40 km. from the headquarters.

Problems with ASTUC occurred elsewhere. A technical team member remarked:

> *It's a never ending adaptation. ... Has ASTUC been proven in a system where things are like ['T']? ... When BFANCE was deployed in ['D' Republic] it had been well proven ... But ASTUC had not been used in any other country – that's the real problem. The 'C' Republic people who were the first to start using [ASTUC] were still setting it up [when we started] ... we went to see them and ... they were unable to deal with our concerns.*

External observers corroborated deficiencies of 'T''s government accounting reform. An EU official noted that:

> *The current observed results are effectively below our expectations. There are still a lot of things to do with regard to the production and auditing of government financial statements. ... a recent study by one of our experts [confirms this]. ... if we take into account all the time spent since ... [late 1990s] we are, objectively ... far from meeting the objectives. ... If the accounts were automated, there are a lot of things that would have been [done], some stages would have already been overcome. But there are some capacity issues, some incoherence ... If I take the 'Loi de Règlement' for example, it is produced with too much delay. Yet this is an aspect that all donors have been fighting for, all donors involved in budget support.*

A WB official added: *"Accounting is very weak ... There are problems with the centralisation of the accounts… There is virtually no financial reporting; the 'Loi de Règlement' and the annual accounts are either badly produced or stuck at the Chamber of Accounts."* By 2012 ASTUC had not produced the *Compte de Gestion* as promised; it could only be produced through a programme developed by TAD's technical team. Nor could ASTUC produce the *Loi de Règlement* despite initial claims it could.

Technical team members surmised that, *"BFANCE was not given time to develop ... BFANCE did not have one thousandth of the ASTUC budget."* BFANCE had taken five years to develop from scratch whilst ASTUC, despite being developed before being imported, was in its seventh year and was far from complete when this research finished. Less than 10 million in local currency (i.e., about US$22,000) was spent on BFANCE whereas informants estimated that over five billion (i.e., over US$11 million) had been spent on ASTUC excluding development costs – at a time when 'T' negotiated a US$30 million loan from the WB. However, it was impossible to accurately assess the actual cost or the technical characteristics of ASTUC from official documents or evaluation reports. Upon requesting them a TAD official warned: *"[You]* *will never find this information. They'll never give it because they know how much it cost – some billions of local currency. The cost is huge."* Requests to different authorities for assessment reports commissioned by the government or the development partners were denied outright. For example, when an assessment report mentioned by a leading government official was requested he responded that, *"It will be difficult."*

Many interviewees acknowledged the potential advantages of ASTUC over BFANCE at adoption. However, even had they materialised the gains were short run. Decision-makers ignored the benefits of context-fitness and long-term capability building. Three TAD officials recalled BFANCE's advantages in these respects:

> *The BFANCE database is well suited and adapted to [our] level of development and for an adequate use of resources; whether human, material or financial."; "The development of BFANCE is local ... All the competences for its maintenance exist locally ... Those who took part in the conception of the programme are here – if there is a problem that needs some intervention [they] can fix it; we don't need to call Paris ... after-sale-services are guaranteed."; BFANCE keeps both the government and the local government accounting ... You don't need two separate programmes ... and people [i.e., leaders] know about this ... With ASTUC, you can't keep the local government accounting.*

Recently, (long after BFANCE was abandoned), a German development agency undertook support for developing local government accounting in 'T'. They identified BFANCE as a suitable programme, and funded its deployment in over twenty local governments. Following this successful trial, the agency supported its deployment in local governments across 'T'. The remaining indigenous team in TAD did the necessary technical development of the programme with no external technical assistance. The agency's assessment (2014) stated that, "*The results achieved with BFANCE within a short period of implementation are impressive… local governments are now making good progress in both recording transactions and producing accounts*".

Given ASTUC's problems in accommodating the local environment and undelivered promises, its prospects are questionable. A TAD official remarked that, "*The [French] company has stopped its activity related to ASTUC and does not operate in it anymore. ... They [i.e. France] said that the French Treasury will take charge of it soon. Who will then take care of the* *development of the programme …? Will there be new versions?"* The senior government official responsible for ASTUC revealed his worries:

> *We need to extend [the programme] to the Division in charge of the production of the financial statements to produce the Compte de Gestion and the Loi de Règlement. We also need to connect the Customs Department ... and … the Revenue Department. These are problems that the government does not consider serious enough. The resources do not follow... [Also] France is withdrawing*.

Significant uncertainty surrounded the continuation of ASTUC given limited government commitment to completion and the probable loss of France's support.

5. Discussion

5.1 The World Bank and indigenous systems development

Consistent with results from elsewhere in Africa, the accounting reforms in 'T' stemmed from external pressure, especially from the WB and IMF, following a fiscal and political crisis. MTEF and IFMS packages were conditions of SAP packages. External consultants were responsible for implementing these: assessing their effectiveness lies beyond the scope of this research. However, government officials resented the scale and scope of accounting reforms in the SAPs, and their limited discretion to adapt them to local needs and context, as noted in other DCs (e.g. Hedger and de Renzio (2010); Wynne and Lawrence (2012). A Cabinet Minister complained that:

> *Accounting and auditing are subjected to international standards. These oblige us to use the same approach no matter the country. There should be some specific measures depending on the specificities of the country. I often give the example of the World Bank who said that: 'an annual audit is required for our resources'. The annual audit would actually say: 'Here are the resources. Here is the spending. Is the spending eligible?' and then they look at the cash balance and stop there. … I asked [foreign accounting experts] 'do you think that what you are doing is really useful? You produce audit reports in which you say everything is clean … but in fact there are a lot of problems.'*

A government watchdog complained how the WB,

> *… controls our public management, the mobilisation of resources, the national budget, [and] whether the budget complies with standards … you understand that it comes from*

far. We have a budget whose management is based on results … We have planning, poverty reduction strategy of all donors… and programme-based budgeting. Even democracy is brought by the donors. Civil society control on government, it's them. And since we want their money, we accept everything. So there is no initiative that comes from here.

There was similar scepticism of 'T''s MTEF and programmed-based budgeting implementations. A Budget Department official explained:

Currently we are doing what is called result-oriented budgeting. The government must also sign performance-based contracts with functionaries… Since 2006 we've been doing programme-based budgeting. … over three years … The Ministry of Finance also carries out a three-year forecast of [financial] resources, which leads to the medium-term expenditure framework … [However] historical practices still characterise more budget allocations than the requirements of the new techniques of result-oriented management.

Thus many government officials, resentful and unconvinced of accounting reforms externally imposed and implemented, welcomed indigenous developments like BFANCE.

The WB and IMF have been and remain key actors in government accounting reform in 'T'. In 2014 the IMF organised and funded a regional workshop on government accounting for Francophone countries including 'T'. WB policy documents confirm its involvement in government accounting in 'T', including financial reporting and auditing. For example, a WB strategy document for 'T' in the early 2000s, stated that strengthening government accounting, reporting, and external auditing was integral to reducing poverty and enhancing its development impact. Further, a recent grant to 'T' by the WB emphasises that computerised budgeting, government accounting, and procurement reforms are necessary components of its poverty reduction strategy for 'T'.

However, the WB's involvement in government accounting is problematic at the technical implementation level. Despite the WB and the IMF exerting pressure on 'T''s government to develop an automated and integrated accounting system, neither became directly involved in this, nor did they specify any ready-made computerised recording system. WB officials (with numerous foreign consultants) were heavily involved in economic and budget reforms but their accounting expertise was limited. Such developments were seen as essentially technical requiring minimal political involvement. The only official in the WB office in 'T' with PFM expertise claimed that other donors, including France, dealt with accounting issues. Officials at the Chamber of Accounts corroborated this: they had recently received technical assistance on performance audit from the Canadian International Development Agency; and there has always been at least one *Coopérant* (Technical Assistant) from the French Ministry of Foreign Affairs at the TAD to assist on treasury and accounting matters. Whether the delegation of designing and implementing an automated and integrated accounting system to indigenous civil servants was attributable to the WB's desire to foster local involvement and develop local accounting skills and capacity consistent with 'good governance' principles, or simply serendipity was not clear - the WB official interviewed (appointed as 'T''s PFM advisor after the reform was initiated) could not explain why the WB permitted locals to undertake this accounting reform. Nevertheless, whatever the reasons, BFANCE provides a useful example of the results of an indigenous accounting development.

'T's Minister of Finance grasped the opportunity for local officials to develop their own accounting programme which, despite its problems (probably not insuperable), was arguably effective. Why this was so is attributable to high level support; and a committed, cheap and skilful IT cadre that could tailor a system to a weak local infrastructure and shared the Minister of Finance's desire to leave a personal legacy. Some interviewees alleged that the Minister's support was attributable to his desire for an appointment at the IMF reform – doing otherwise would have undermined his chances and reputation at the IMF. He also aspired to be President and needed to show achievements during his Ministerial tenure. Accounting reform could demonstrate he cared about public monies and improving the management of State finances.[17] Whatever, his necessary support and portrayal of BFANCE as an important challenge led to the technical team taking ownership of the project and making its successful completion their main incentive. A team member recounted that, *"We were not looking for any financial compensation ... What matters to us is that we see ourselves through [BFANCE]. For us that was the only object of our satisfaction."* Other officials corroborated this. Although each team member received the equivalent of US$100 they regarded this as a symbolic gesture to mark their determination to produce something meaningful for the department and the country. Their identification with the reform's aims heightened their determination.

[17] Subsequently he created a political party and contested presidential elections.

5.2 Neopatrimonialism and the abandonment of BFANCE for ASTUC

But BFANCE was abandoned. Why did local leaders decide not to 'bother' with improving it? Respondents claimed that BFANCE prohibited officials making illicit personal benefits through procurement whereas ASTUC did. Several years after launching BFANCE, the Head of TAD left and the Minister of Finance joined the IMF. An IT team member recalled that, *"Support for the programme faded ... those who replaced them came with their own agenda to get what they want and leave again*." A TAD official claimed:

> *When it comes to giving resources to their own people to develop what is meant to be [i.e., BFANCE], they never find those resources. It's like they do it on purpose to discourage you from what you should do. However, when it comes to purchasing from outside everybody agrees ... because there are always some personal benefits in it. So ... they always find the resources when it comes to buy externally rather than supporting the development of the programme locally*.

Another official added:

> *[ASTUC] was providing resources to people. That's all. And the fact that BFANCE was developed locally by TAD's functionaries, people could not have the necessary resources for everyone to have their share. So, ASTUC provided them with a project; and then with all the associated resources, it allowed them to have the things that they wanted.*

An EU official working with 'T''s government also attributed the change to some politicians and government officials pursuing their interests. *"Sometimes, the political will lacks ... the blockages, finally, are not financial matters. The individuals, the actors within the system are usually the blockage ... typically ... where an individual or a group see their interests threatened by the reform."*

When the France introduced ASTUC senior government officials in 'T' seized the opportunity to stop BFANCE. Procurement, through inflated contracts and prices of supplies, fake missions, forged contracts and invoices, and sometimes the 'skilful use' of accounting, enables leaders to divert public monies for personal and political use (Dye, 2007; Neu *et al*., 2013). Officials used ASTUC to divert funds through manipulated contract prices and related activities. A TAD official explained:

> *People want to manage a project, to have funds which allow them to accomplish what they didn't achieve in the past... it means that I'm the manager, coordinator [or] accountant of a project and this allows me to negotiate contacts and get my share of it. It is not about any other issue, it's not a technical matter.*

The weak regulatory framework governing procurement enabled new officials to exploit ASTUC's adoption to illicitly generate resources. Even the minimal procurement rules were not observed. Donors had established a Procurement Agency with a Procurement Committee as a 'good governance' condition to loans but the decision to source ASTUC did not go through such arrangements: formal accountability became redundant. Despite the size (in money terms) and the programme's importance, no due diligence, no financial evaluation against pre-defined criteria, and no public tender, whether local, regional or international, took place. As the government official managing ASTUC's adoption acknowledged: *"It was possible to find other options ... If we had explored the sub-region we would have found something [to compare with] ... There were ... other programmes in the market but we ... [didn't look] ... to avoid bothering ourselves, we decided to take it [i.e. ASTUC]*." Neopatrimonial governance marked by personalised and centralised leadership that bypassed formal bureaucratic regulation rendered public property and resource decisions as private concerns and rendered any prior assessment of ASTUC superfluous. This is consistent with reports of governance in 'T' (see sections 2.3 and 4.3 above) and in other African countries with limited accounting and accountability constraints (Sutherland, 2011).

ASTUC sought to minimise, in the long-run, corruption and fraud and thereby save the government significant resources. However, its impact on this appeared minimal. The official responsible for government accounts observed: *"It is a good thing to have the accounting entries automated. That's what we did with ASTUC ... but it has its limitations ... staff have now started to cheat the accounting entries or put bogus entries in the system."* The problem lay not with the accounting programme *per se* – it can pre-set the format of accounting entries – but in the operating environment and human involvement. Discrete collaboration (or collusion) within networks of bureaucrats and politicians, and skilful use of accounting can mask the real nature of transactions that benefit actors' private interests (Neu *et al*., 2013). An efficient accounting system; whether ASTUC, BFANCE or another; cannot wholly eliminate errors and account manipulation, and thence fraud and corruption. However, those making 'bogus' accounting entries into BFANCE to misappropriate and divert public funds remained (or were replaced with similar minded people) and they continued to do the same with ASTUC.

However, the politicians in power could not ignore the unexpected resistance after ASTUC was adopted and their response was bureaucratic and rational - the government constituted a committee to visit ‘C’ Republic – the first country to adopt ASTUC – to ascertain whether to continue with it. However, as a committee member recounted:

> *When [we] went to [‘C’ Republic] to see how the programme was working because they started before us, I wanted to say certain things. Other members of the team said to me, ‘shut up, we didn’t come here to reject the programme, we’ll take it.’ And when we returned to our hotel, they told me ‘listen, keep your mouth shut, we didn’t come here to examine the programme, we’re taking it, that’s all.’… I became prudent and stopped sleeping in my hotel room until we returned.*

The suggestion is that the exercise was designed to present a veneer of bureaucratic accountability and legal-rational decision-making to gain legitimacy, as observed in other African countries (Cammack, 2007). The result of the inquiry was decided beforehand.

Building a committed team with a reform ethos with some political support was insufficient to stymy the hidden agenda of private gain and neopatrimonial governance of new leaders. However, this did not prove to be absolute. As noted, despite fading political support and funding the team managed to develop BFANCE further and implemented it into local government. BFANCE marks the ability of African public servants when suitably empowered to create viable government accounting systems. To paraphrase Stiglitz and Chang’s (2001) words on knowledge development, BFANCE grew better in local soil. However, a robust accounting system that thoroughly recorded and archived government transactions increased the risk of exposing forged and ‘phantom’ transactions. It did not offer opportunities for neopatrimonial leaders to siphon funds from the State treasury, whereas ASTUC did.

5.3 France and neocolonialism

Most interviewees implicated France in the rush to change. One commented: *“One day they [i.e., France] got up and put up an agreement protocol. The French Ambassador went to see the [‘T’’s government] and said: ‘France offers this programme to the government free of charge’.”* A TAD official said; *“When an official wants to buy an IT programme they should seek advice from their technicians before making a choice because … it is not their domain of speciality… [But] the process was conducted at an administrative level.”* As mentioned, no due-diligence was undertaken, no TAD or outside experts were consulted, and no evaluation of BFANCE *vis-a-vis* ASTUC was conducted. When asked why, officials claimed that following the resistance to adopting ASTUC, France exerted pressure on government leaders to choose ASTUC. Similar pressure occurred in another former French colony in Africa, called ‘S’ Republic, as an official there recounted:

> *It’s been a long time that they [i.e. France] have been ... pressuring [the country to adopt ASTUC] ... each time the attempt faced some resistance but finally it went through about four or five years ago ... probably because those who were resisting were no longer at their positions ... The main official who opposed the introduction of ASTUC and who was saying the country did not need it, as soon as he retired, the following day the country decided to take ASTUC.*

Suspicion abounded about the pressure from France and its claim that ASTUC would bring a better accounting system. The ‘S’ Republic official explained:

> *There are undeclared reasons for ‘forcing’ the adoption [of ASTUC] but you can never know the actual reason [officially]. ... if I say ‘I’m giving you this’, I shouldn’t normally chase you to give it to you ... If I am really giving it to you and you are interested, I shouldn’t force it on you. But if [I] give it to [you] and you resist and say ‘I don’t want it’ and I insist to give it to you, you will eventually become suspicious. You will say there is a problem!*

The offer to ‘T’ of ASTUC ‘free of charge’ proved misleading. It was inoperable without incurring set-up, training, equipment, and materials costs. A key ‘T’ government official involved in the adoption explained, “*The equipment, the fitting, the setting-up, etc. were paid for* [by ‘T’]”. The cost of these extras, often sourced from France, are considerable. An official stated, *“Before we start [ASTUC], the number of trips that people made to France, the training that they created for people to undergo is a lot. And they [the government] spent [a lot of] money. [Overall] they have spent more than five billion”* (in local currency, i.e., over US$11 million). Furthermore, the programme needed technical assistance from France. A TAD official recalled that, “*There was a French Technical Advisor. I saw at least two of them. Before me, there were two or three. They were introduced by Coopération Française.*” A French official from the EU representation explained, *“It’s true that the technical assistance is expensive ... it involves ... a series of actions that needs financial support ... our position is that the countries fund their reforms by themselves.”* BFANCE cost less than 10 million in local currency (about US$22,000) compared with over five billion (over US$11 million) spent on ASTUC excluding development costs despite it being given 'free of charge'.

Requiring former colonies to buy products from their former colonisers is a feature of neocolonialism (Nkrumah, 1965). Control of the former colony is exercised partly through economic and monetary means. In this case, like other former French African colonies, this came via *Accords de Coopération* introduced by France at independence (Benquet, 2010; Vershave, 1998), aided by functionaries from France, i.e. within the French Embassy, *Coopération Française*, and Technical Assistants or '*Coopérants*', with positions where they could influence policy. French diplomats maintain French companies' quasi monopolistic positions in many sectors of its former African colonies and to promote French companies often at the expense of local development (Enault, 2011; *Survie*[18] in 2011). They are complemented by established networks of peripheral actors often referred to by neo-colonial analysts as the 'unofficial mediums' who operate outside official channels (Foutoyet, 2009). Together they succeeded in 'pushing' through ASTUC as a 'façade gift' which committed 'T' to buying associated services, equipment and technical assistance from France, and enabled France to influence the implementation. Moreover, France's support of financial governance reforms in Africa sought by the WB and the IMF, gave credence to its portrayal of ASTUC as a critical component of MTEF and programme-based budgeting. It is difficult for local experts to challenge this given the differences in intellectual resources between poor and "powerful [rich countries] and international organizations with an army of highly trained economists and a lot of financial clout behind them" (Chang, 2007, p.35). The rich country's power is stronger when it is a former coloniser (Verschave, 1998). Moreover, rich countries "can threaten and bribe the DCs by … their foreign aid budgets or using their influence on the loan decisions by the IMF, the WB" (Chang, 2007, p.37). As Nkrumah (1965) noted, a difference between neocolonialism and colonialism is the former's use of subtlety to acquire legitimacy for control in former colonies.

France's offer of ASTUC could have been altruistic but the evidence suggests otherwise and is indicative of neo-colonial attitudes. As mentioned, when adopted in 'T', no country had successfully completed its implementation. France never explained why ASTUC is superior to other programmes, including BFANCE, nor did its Embassy officials in 'T' or its *Coopérants*

[18] A French development NGO which focuses on France's relations with Africa and underpinning development policies. See for e.g. http://survie.org/francafrique/article/robert-bourgi-derriere-les [Accessed Sunday 26 July 2015]

at the TAD, address local protests about abandoning BFANCE. The agreement and any other document concerning ASTUC remains inaccessible: access was denied.[19] The opaqueness surrounding the 'gift' of ASTUC; French officials' advocacy of French wares and their insensitivity to local efforts and initiatives; and resulting financial flows to France are manifestations of French neo-colonialism in Africa (see Foutoyet, 2009 and Verschave, 1998) labelled the *politique de l'embrouille*, i.e. politics of indiscernible actions (see, Benquet, 2010).

However, 'T's government could have declined to adopt ASTUC. Their decision not to do so is consistent with neocolonial powers intermingling with the *politics of the third man*. A TAD official remarked: "*You know in all sectors there are always leading people or champions and when you capture these people you get it all*." Another TAD official recounted that, with assistance from donors some years ago, they were formally granted US$180,000 annually over three years to invest in accounting software and equipment to improve local government accounting. In the first year the allocation was reduced to less than half and spread equally over four quarters but only the first two quarters' allocations were released, after which the project was blocked and further development ended. No-one could explain who made the cessation decision. An official noted that, '*It is in the interests of people that things are not transparent to avoid any understanding of what is going on*'. All invitations to 'T' politicians for an interview were declined. As Medard (1983) commented, opaqueness helps maintain neopatrimonialism and neo-colonialism.

BFANCE is not an isolated incident. Recently a major newspaper in 'T' claimed the government awarded 'important' railway construction contracts to foreign companies – mainly the French group *Bolloré* – at the expense of local entrepreneurs (the information is confirmed elsewhere). *Bolloré* was also awarded the management of 'T''s only port for over twenty years. These illustrate the frequency and size of procurement contracts that 'T' gives to French companies. Offering ASTUC as a 'gift' was a subtle means of doing this. As a TAD official reflected - "*it's like 'dependence in the independence' that continues."*

6. Conclusions

The main research aim was to investigate how and why the reforms were initiated, the role key actors, particularly the colony's political leaders, government officials and its former coloniser

[19] This is a minor illustration of a larger problem of access to key government agreements. Even a former French Minister of Defence could not access the *Accord de Coopération* (Foutoyet, 2009).

(i.e., France) played, and how power relations between them influenced the reform and the achievement of its objectives. The key actors were the WB, France; and civil servants and political leaders in ‘T’.

BFANCE was a direct consequence of SAPs from the WB insisting on major government financial reforms. The focus lay on PFM including implementation of MTEF and IFMIS. Outside experts predominately designed and implemented these systems. This was a source of frustration to local officials. Their complaints that dependence impinged national self-determination were consistent with perceptions of neo-colonialism from Northern dominated transnational financial institutions. Whether this resentment was due to it impairing more fruitful local development policies, or the constraints it placed on neopatrimony and/or corruption cannot be ascertained. In all likelihood it varied. However, the computerisation of government accounts did allow local discretion, granted ownership to local officials, and had some local political support. This is consistent with the WB heeding recommendations to let locals choose systems, and to increase local accounting capacity through in-house development consistent with ‘good governance’ policies. The latter explanation could be correct but it appeared to be serendipitous or attributable to local WB officials lacking expertise and/or interest in the accounting parts of broader economic reform programmes. Nevertheless, whatever the explanation, it is a test of ‘good governance’ principles to develop local capacity, increase local involvement, and ultimately to produce effective and cheaper domestic financial services that are exportable. Arguably BFANCE achieved this, despite its development being incomplete and its abrupt end. A system that produced the required accounts in an increasingly timely manner was implemented. Crucially it took account of local conditions, especially deficiencies in power and telecommunications. It was adopted by another Francophone country and, more recently, by local governments in ‘T’. It was quicker and cheaper than ASTUC and was commended locally and externally. Its relative success was attributable to support from the Minister (whether for personal or altruistic reasons) and the pride in and ownership of the project by the indigenous development team trained in ‘T’.

However, the reform foundered and BFANCE was replaced by ASTUC with little or no scrutiny of the decision. The key actors in this were France and powerful political leaders and officials in ‘T’. France, through subtle use of its neocolonial influence, persuaded ‘T’’s political leaders to adopt the French-made programme, ASTUC, by offering it as a ‘gift’. The indifference of local WB officials to this may partly be a consequence of the prevalence of French officials in ‘T’’s administration and the depiction of ASTUC as altruistic aid for development. It is difficult to definitively define the motives of France but the switch increased 'T''s dependence on foreign, particularly French, technical assistance and aid, and became a burden on government budgets. When the research concluded it was apparent that ASTUC was not delivering the government accounting promised. The French company involved has subsequently abandoned the development of ASTUC, which coincides with France's withdrawal from this reform. Whether deliberately or inadvertently, the part France played is consistent with French neo-colonialism in Francophone Africa.

The adoption of ASTUC was facilitated by local leaders acting as what neocolonial theory calls 'the third men'. Supporters of BFANCE alleged that senior politicians and officials procured ASTUC because it could yield illicit benefits. Bureaucratic procedures and regulations were in place for such decisions, in part due to SAP conditions, but these were spurned. The post-decision investigation appeared to be a façade to give the appearance of due process and thereby accrue legitimacy. The events were consistent with the nature of neopatrimonial and sometimes corrupt governance in 'T' reported by other development researchers.

The second research aim was to give voice to indigenous people by revealing how an African accounting technology was developed by Africans but was frustrated by neocolonial and indigenous governments. The research does not claim that indigenous development in Africa will be universally more successful than Northern led development. Often African civil servants remain insufficiently skilled, motivated, committed and corruption free to successfully execute such projects and the necessary political leadership may be lacking. However, the study suggests that under the right conditions, applying 'good governance' principles promoting indigenous development of accounting systems can be effective and may be preferable to foreign interventions.

But can they overcome corruption and weak governance? Probably often not, as the events leading to BFANCE's termination suggest. However, this may be the wrong question. Absolute answers are unlikely to be achieved in such difficult contexts. Slow, incremental change may be the most realistic aspiration. At times this may be discontinuous. BFANCE brought superior governmental accounting and financial information which could foster more informed decision making and accountability: it remains a benchmark for ASTUC and it has left a legacy of local IT capacity. Moreover, it did not die but was adopted in local governments in 'T' and the central government in 'D' Republic.

Of course the conclusions and their generalizability from a single case study based on limited interview and documentary evidence must be treated with caution. This research is not a definitive account of events: it largely but not exclusively relies on sources supportive of BFANCE. Access was limited by potential contributors' fears of retribution for participating. Also, access to French parties, local politicians, some civil servants, and important documents were denied. Refusal by powerful agencies helps preserve the status quo: opaqueness through the power of veto sustains neopatrimony and neo-colonialism, and diminishes critical investigation. It denies critics voice. This paper endeavours to give voice to and to recognise the ability and skills of neglected constituencies in Africa, notably indigenous civil servants that pursue a heroic role in reforming accounting under difficult circumstances. They demonstrate that corruption is not entirely pervasive or inevitable and, as in the case described, that indigenous technology is not invariably obsolescent and inferior to Northern solutions.

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