Varieties of neo-colonialism: government accounting reforms in Anglophone and Francophone Africa - Benin and Ghana compared

Article (Accepted Version)

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Abstract

This study compares government accounting reforms in an Anglophone and a Francophone African country, namely Ghana and Benin, with respect to neo-colonialism. The data draws from interviews with local officials concerned with government accounting, documents and documentaries. The focus lay on the perceived effectiveness of reforms, and their formulation and implementation. In both countries their former colonial powers, Britain and France, still influence accounting through economic means (through monetary systems), international financial institutions, political advisors, Northern accounting associations and neo-patrimonialism. However, their use of these differs. While France structures her control mostly around the monetary system established during colonialism, Britain relies on its post-colonial infrastructure and accounting profession, and concedes much influence to the USA, essentially through international financial institutions. France exerts more direct control through advisors than Britain (with the USA). The French approach is conceptualized as coercive-neo-colonialism and the British as soft-neo-colonialism. Despite international financial institutions' pervasive presence, they are not monolithic agents with a uniform role and influence in Ghana and Benin, and good governance aims to increase civil service capacity, financial transparency and accountability remain problematic.

Key words: Public sector, corruption, Africa, Ghana, Benin, neo-colonialism

1. Introduction

Many reports, especially those commissioned by the World Bank (WB), a leading instigator of accounting reforms, often within poverty reduction strategy papers (PRSPs), find government accounting is ‘precariously weak’ in Sub-Saharan Africa (Schacter, 2000, Andrews, 2013). However, these countries are not homogenous: their colonial past and its aftermath divides regions institutionally, linguistically, economically, and their governance. A major divide is between Anglophone and Francophone countries.

African accounting research concentrates on the private sector, especially adoption of international accounting standards (IASs) and neglects the government sector, often the main source of capital and social and economic development (Hopper et al., 2012). Exceptions include Goddard et al. (2016), Lassou and Hopper (2016), Iyoha and Oyerinde (2010), Rahaman and Lawrence (2002), Rahaman et al, 2004) but each examines a single accounting reform or setting, focusing mainly on internal factors[1] (Lassou, 2017), whereas the donor community, including rich countries' foreign aid departments and international financial institutions (IFIs) – such as the WB and the International Monetary Fund (IMF) – strongly influence development policies incorporating government accounting reforms (Graham and Annisette, 2012; Harris, 1975). Many African countries need external support for accounting reforms, but external powers’ influence is increasingly questioned. If the benefits accrue to Northern countries rather than to the recipients, it stands accused of representing *neo-colonialism* (Lassou and Hopper, 2016). Thus, this paper examines how former colonial powers influence erstwhile colonies; how accounting is implicated in this; whether this constitutes neo-colonialism; and whether IFIs play a *monolithic* role within and across former colonies (mostly developing countries (DCs)) as often claimed (Annisette, 2004; Graham and Annisette, 2012; Hopper et al., 2012; Iyoha and Oyerinde, 2010).

The Anglophone and Francophone regional divide – a consequence of British and French colonization in Africa (Firmin-Sellers, 2000) has received scant attention, despite each coloniser’s legacy still permeating their former colony's accounting, and their continuing involvement in their former colonies’ economy. Research on accounting in Africa tends is either on Anglophone or Francophone countries (Elad, 2015; Iyoha and Oyerinde, 2010; Wynne and Lawrence, 2012), with little on Francophone countries. Thus, there is little appreciation of how accounting, particularly by governments, differs across both regions; and how their different colonial and post-colonial histories, IFIs and their former colonial masters continue to shape it. Hence this critical, comparative, and more holistic inquiry into who promulgates what forms of government accounting in an Anglophone and a Francophone country, why it often fails to achieve its promised social, economic and political benefits, and the consequences (Akakpo, 2009; Andrews, 2013).

The research draws on Lassou and Hopper’s (2016) study of a landmark government accounting reform in a Francophone country – a response to WB structural adjustment programmes’ (SAP) conditions demanding improved governance and accountability for public monies. They trace how

[1] Exceptions are Lassou and Hopper (2016) and, to some degree, Rahaman et al. (2004).

a network of relations between external and indigenous actors, particularly political leaders and agents of France, impinged on the reform. Despite formal political independence and sovereignty of the once colony, France still exerted much control over its political and economic institutions (Agbohou, 2012; Joseph, 1976), including government accounting. If this primarily served the commercial and economic interests of French institutions it constitutes neo-colonialism (Harris, 1975; Rao, 2000) – a subtler form of dominance than colonialism. Here the sovereignty of once colonised nations is recognised but former colonisers (with other rich countries) retain influence (Nkrumah, 1965). Their aid can leave "unchanged, or strengthened, the infrastructure required for efficient neo-colonial exploitation." (Blaut, 1973: 23), which leaves: "post-colonial Africa … facing … difficulties to reconstruct its own political, economic and social architecture"(Verschave, 1998: 304). However, the influence of IFIs and former colonial powers may vary across regions (Hopper at al., 2017). For example, the WB and IMF were instrumental in encouraging Anglophone African countries to adopt Anglo-Saxon IASs (Graham and Annisette, 2012; Wynne and Lawrence, 2012) but were less successful in the Francophone region (Elad, 2015), which raises the question of why?

Lassou and Hopper (2016) found tensions between the country's political leaders and civil servants. Decisions on resource allocations, civil service appointments and promotions, and contract awards were often informal and personalized rather than following established formal rules and procedures (Cammack, 2007). The politicians' actions were deemed to represent neo-patrimonialism whereby "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" (Lassou and Hopper, 2016: 43). Local political leaders' collaboration in neo-colonial exploitation is a byproduct of neo-colonialism. Agbohou (2012) labels this the '*politic of the third man*'. Lassou and Hopper's study (2016) prompted the following questions. Were they an isolated instance of France's neo-colonial influence in Francophone Africa? If not, what mechanism(s) underpin France's interventions and are they unique to Francophone Africa, i.e. how do they compare with their Anglophone counterparts? Do external actors' actions constitute neo-colonialism or are they mutually beneficial or altruistic acts fostering good governance? The paper examines these questions by comparing government accounting developments in Benin and Ghana[2]. The remainder of the paper is structured thus: Section 2 describes colonial government accounting and its ramifications in post-colonial Africa; Section 3 the theoretical framework employed; Section 4 the research methods; Section 5 the research findings; and Section 6 discusses the findings and provides concluding comments.

2. Colonialism, government accounting and post-colonial Africa

[2] for Benin and Ghana respectively have an estimated population in 2014 of 10.6 million,and 26.8 million; and gross domestic product per capita of US$903.5 and US$1,441.6 (2016 World Bank's World Development Indicators). Despite these differences, both have similar levels of democratic governance. For example, the 2015 Afrobarometer rated Benin and Ghana as a full democracy or a democracy with minor problems by 54% and 52% respectively (Bentley et al., 2015).

France and Britain governed their African colonies differently. France installed a centralized federal administration exerting direct rule modelled on French State bureaucracy. Despite attempts to make West Africans French, they were subjects (*sujets*) not French citizens. There was little administrative use of traditional local leaders, especially chiefs, or indigenous laws. A governor-general of French West Africa based in Senegal executed legislation and directives from the Minister of Colonies and the government in Paris. Colonies had to pay their way: the emphasis lay on direct interventions to increase returns of industries. In contrast, the British exerted indirect rule through governors and colonial officers. The emphasis was on trade, and military and tax control through a cheaper and smaller colonial administration employing fewer expatriates that developed an infrastructure conducive to British companies. Otherwise most aspects of life were left to chiefs, who enjoyed considerable autonomy if were loyal to British interests. Unlike France there was no attempt to assimilate African subjects.

Nevertheless, colonialism of different hues had similar characteristics – they were monopolistic and political control lay with the colonising power (Ekeh, 1975). Government accounting was integral to colonial administration "attuned to the interests of business and willing to divert resources to [those] ends" (Davis and Huttenback, 1986: 307). Public sector accountants recorded transactions; produced accounts; and helped exercise planning and control. The colonisers did little to develop institutions and infrastructure for Africans. For instance, an audit institution was created in Francophone Africa but only to serve French colonial administrations[3] (Gueye, 2010; Ndiaye, 1993). As a French official commented: "the European commandant [was] not posted to observe nature. ... He [had] a mission... to impose regulations, to limit individual liberties ... to collect taxes" (Young, 1994: 101). In the private sector, transfer pricing rules enabled multinationals in Ghana to divert profits to Britain, which persisted after independence and contributed to Ghana's economic crises in the 1980s (Price, 1984). The little that is known about French private firms' accounting practices in Francophone Africa (including Benin) during colonialism suggests there was little disclosure (in modern accounting terms) on business operations which continued after independence (Huillery, 2014; Verschave, 1998). During colonialism, returns on investment in British colonies were 25% higher than in Britain: and in Dahomey (now Benin) returns to France represented 50% of Dahomey's gross domestic product (Manning, 1982; Young, 1994).

Colonialism did not develop strong indigenous institutions capable of addressing development challenges of modern States (Bräutigam and Knack, 2004; Huillery, 2014). Iheriohanma and Oguoma (2010: 410) elaborated its effect thus:

> Probably, the [historical] relationship… was designed by the western initiators to ensure domination of the colonies for their projected intention and gains. This is evident in the kind of administrative and leadership style and legacies and development programmes provided by the colonialists in Africa… [their] development structures and policies …never allowed space for the emergent leaders in Africa to

[3] These administrations were in Dakar (Senegal) for *Afrique Occidentale Francaise* (French West Africa) and in Brazzaville (Congo) for *Afrique Equatoriale Francaise* (French Equatorial Africa)

> revolt against the structures or worst still … these leaders did not realize the necessity to reform the inherited development structures to the needs of Africa and Africans.

British and French colonial rule's artificiality and remoteness became features of post-colonial states:

> The racial subtext of colonial administration – that European agents by their presumed innate superiority and role as natural bearers of 'civilization' had an unquestioned right to rule – was transformed into a comparable prerogative of the youthful educated nationalist generation to exercise tutelage over an unlettered citizenry (Azarya and Chazan, 1987: 29).

Arguably, this brought 'two publics' (Ekeh, 1975) – an amoral civic public strongly connected to Northern[4] donors, and a primordial public with strong moral values but little expectation that civic public members will adhere to them. Weak governance, government accounting and accountability; and persistent corruption today is attributed to this legacy (Firmin-Sellers, 2000; Goddard *et al*., 2016; Young, 2004).

3. Neo-colonialism, accounting and development

3.1 The role of Northern accounting associations and IFIs

Northern accounting associations and IFIs, especially the WB, IMF, and the World Trade Organization (WTO) form part of a complex nexus of interlocking international organisations that shape accounting globally. It includes the International Federation of Accountants, the International Accounting Standards Board (IASB), the International Public Sector Accounting Standards Board (IPSAB), and 'Big Four' accounting firms. The concern is that they reshape accounting in DCs to promote Northern economic expansion not development (Graham and Annisette, 2012; Schiavo-Campo, 2009); and enable former colonial powers – especially Britain and France – to commercially exploit their ex-colonies (Annisette, 2000, Bakre, 2005, 2014; Elad, 2015). Consequently, "Rather than developing as autonomous, self-governing guilds, professional labor in colonial and post-colonial societies has been, and continues to be, subject to forms of social and occupational control from metropolitan centers" (Arnold, 2005: 322-323). Northern accounting associations' pursuit of global membership can have undesirable consequences. For example, Okike (1994) criticized the British Association of Chartered Certified Accountants (ACCA) for promoting accounting education and training irrelevant to Nigeria's socio-economic development, and the French *Ordre des Experts Comptables*' tightly controls Francophone African accounting professions (Elad, 2000, 2015). Despite the IASB recognising how multinational corporate accounting and disclosure practices negatively impact upon DCs, it has not pursued reforms for 'realpolitik' reasons; and the WTO dismantled domestic accounting regulations in ex-colonies, viewing them as barriers to trade, thereby restricting the growth of fledgling financial services and accounting associations in DCs (Arnold, 2005).

[4] For consistency the term 'Northern' rather than 'Western' is used to denote rich, predominately North American and European countries.

The WB occupies an "unmatched position" (Annisette, 2004: 307). Its financial and intellectual power coheres "a system of relationships inherently opposed to the interest of the non-industrialized world, its people and the environment" (ibid: 316), including the adoption of IASs and international public sector accounting standards (IPSASs), often exerted through conditions attached to 'development aid', i.e. grants or loans (Rahaman, 2010: 425). Understanding the IFIs' role as neo-colonial agents in Africa requires recognition of the political economy of European decolonisation in the late 1950s and early 1960s (Annisette, 2000). World War II placed European countries in dire need of outside financial help. The USA became *de facto* the saviour, and the WB emerged, like its sister organization, the IMF, in 1945 as a US-dominated agency "to aid the reconstruction of post-war Europe" (Stone and Wright, 2007: 3). The hegemonic rise of the USA forced Britain and France to gradually dismantle their colonial empires (Annisette, 2000). American imperialism in much of Africa adopted a form of British colonialism - the imperialism of trade (Harris, 1975). Powerful US multinationals (e.g. Exxon Mobile, Chevron, Anadarko, Alcoa), mostly in extractive and export-oriented sectors rather than production of capital goods, placed DCs' investment and resource allocation policies in the hands of foreign interests (Chang, 2007), aided by US controlled IFIs (Stiglitz and Chang, 2001).

During the demise of colonialism, "the notion of 'development' replaced that of 'civilisation' (Harrison, 2004: 12). The WB's mission shifted to fostering economic development in poor countries (Stone and Wright, 2007), and financial support for DCs became conditional on, "drastic offensive conditions such as the provision of information on their economy [and] the submission of their policy and development plans to the approval of the WB" (Nkrumah, 1965: 248). The power of USA dominated institutions in Africa became marked during economic and social crises in the late 1970s and 1980s (Ninsin, 1996). They enforced an Anglo-American development model (Chang, 2007) with associated accounting reforms (Graham and Annisette, 2012; Schiavo-Campo, 2009). This produced accusations that IFIs, especially the WB, are agents of neo-colonialism (Alawattage and Wickramasinghe, 2008; Bakre, 2014); they impose development polices conducive to Northern economic interests (Arnold, 2005; Chang, 2007); the function of foreign aid is not to develop (Blaut, 1973); and they render physical settlements in the periphery under colonialism no longer necessary (Annisette and Neu, 2002). This is often enacted through technical assistance by Northern consultants when formulating and implementing policy reforms (Chang, 2007) often with little local involvement (Lassou et al., 2018).

However, IFIs' neo-liberal development policies in Africa often yielded disappointing results (Andrews, 2013). Consequently, since the late 1990s, the WB has championed 'good governance' (Tan, 2007). This incorporates promoting liberty, liberal democracy with free and fair elections, free media, civil society and private sector involvement; fighting corruption and mismanagement; improving transparency and accountability of public affairs and service delivery; protecting human rights and the environment; and reducing poverty (Harrison, 2004; World Bank, 1997). This must be seen in the context of the United Nations Millennium Development Goals[5] established in 2000. This changed accounting policies. For example, the state is no longer viewed as the problem but the solution, hence more aid now goes directly into the coffers of DC governments rather than to specific projects, and there is greater emphasis on improving local accounting capacity. However, the evidence of significant changes in accounting prescriptions is scant (Hopper et al., 2017). For example, IASs, and complex accounting systems unsuited to DC's needs often implemented by consultants from Northern accounting firms continue as before.

Critics maintain that good governance policies mask IFIs' continued pursuit of neoliberal and neo-colonial objectives (Rowden and Ocaya-Irama, 2004), and PRSPs seeking greater control of corruption are simply SAPs renamed to give the illusion of change (Chang, 2007; Oxfam International, 2001; Wood, 2004). Their conception of civil society has been labelled, "an elusive concept" (Hatcher, 2007: 198). Allegedly, good governance policies legitimize the influence of the North. For example, complex public financial management (PFM) practices championed by the WB are accused of being "a deliberate tactic to assure that the 'reform' cannot be carried out without the continued participation of its proponents" so they can "borrow into the client's wallet and 'suck the cash'" (Schiavo-Campo, 2009: 24). However, the WB is not a monolithic agent. Its influence and approach varies across African countries – it can be subservient to the neo-colonial power (i.e. Anglo-American or French).

3.2 Economic control through trade, monetary systems and advisors

African political economy is shaped externally and, "control of the neo-colonial state is done through economic and monetary, [and political] means" requiring it, "to purchase industrial goods from the imperial state [former colonial power]", and "export raw material [to the imperial state]" (Nkrumah, 1965: 9). Moerman (2001: 4) labels this as 'economic colonialism'. France and Britain retain significant economic interests (i.e. trade) in former colonies, which underpins their continuing influence (Yates, 2006). For example, "Africa plays a vital economic role for France as a source of raw materials, as a market for her manufactured goods and technology, and as an outlet for her capital investment" (Martin, 1995: 196).Britain has similar interests in her ex-colonies (Joseph, 1976; Martin, 1995). French and British interest in trade extends to financial services, including procurement of accounting hardware and software and technical assistance, which is desirable if Northern suppliers' power does not unduly disadvantage local suppliers.

Monetary control, covering currencies and banking, and hence financial information and flows, is a mechanism of neo-colonialism (Nkrumah, 1965). Following decolonization, some colonial powers placed their ex-colonies into monetary zones (the *Sterling* and the *Franc*) controlled in London and Paris. Unfavourable exchange rates due to Northern exchanges' control of currencies

[5] The goals were to: eradicate extreme poverty and hunger; achieve universal primary education; promote gender equality; reduce child mortality; improve maternal health; combat HIV/AIDS, malaria, and other diseases; ensure environmental sustainability; and develop a global partnership for development. Each has specific targets and dates for their achievement.

and commodity prices lessened export revenue for African countries (Agbohou, 2012); and large net capital (including profits) outflows from Africa to firms in the metropolises ensued (Joseph, 1976; Martin, 1995). This impedes development of a common African market, consolidates old colonial ties, and perpetuates artificial borders created under colonialism. African banking is also controlled by metropolitan banks (e.g. Crédit Lyonnais, Société Générale, Barclay's, Citibank) that serve multinationals (Agbohou, 2012; Harris, 1975). However, the Sterling zone was gradually dismantled to the advantage of the USA dollar, whereas the *Franc* zone remains unshakable (Agbohou, 2012; Nubukpo et al., 2016).

Political control is critical to economic control (Agbohou, 2012; Nkrumah, 1965). Britain (and the USA) and France have development agencies in their onetime African colonies (Britain's Department for International Development (DfID), the USA's Aid for International Development, and France's *Coopération Française*). All, to varying degrees, place advisors within many African governments (Martin, 1995; Yates, 2006). The issue is whose economic and commercial interests do they serve? (Harris, 1975; Verschave, 1998, 2000). For example, Lassou and Hopper (2016) found in Francophone Africa, French *Coopérants* (or advisors/technical assistants) held "positions where they could influence policy… [and secure] quasi monopolistic positions in many sectors" (ibid: 54) advantageous for French companies.

3.3 Neo-patrimonialism

African elites, situated between former colonial powers and African citizens, help exercise and legitimate neo-colonial control. They share its 'fruits' and their political tenure is protected as long as they cooperate (Agbohou, 2012). Nubukpo et al. (2016) call this *voluntary servitude*. A consequence is, "Heads of State to whom, in return of the submission [to neo-colonial enterprises], it is said '*help yourselves with the public purse, make no difference between public and private money.*" (Verschave, 2004: 13). Some illicitly built fortunes equalling the external debt of their countries. Consequently, although most of Africa has modern institutions delineating private and public spheres, in practice this distinction is often blurred. Bureaucracy may not be employed for the professed aim of modernization but to sustain benefits for the powerful, often bureaucrats and politicians (Dasandi, 2014). Changes fail to occur, and the institutions become façades (Le Vine, 1980).

Development theorists term this 'neo-patrimonialism'[6] (Cammack, 2007; Médard, 1983). Here formal rules define authority and responsibilities, and provide legitimacy for government organisations, but within them patronage, clientelism, corruption and nepotism abound (Lemarchand and Legg, 1972). Local leaders, the 'big men', may formally adopt government accounting systems, including good governance precepts of accountability and control of corruption, to gain external and popular legitimacy but ignore or circumvent them in practice (Médard, 1976) without fear of retribution (Verschave, 2000, 2004). This causes systems to decouple from their intended

[6] See, Lassou and Hopper (2016) for more details. However, while these authors, perhaps unintentionally, see 'Neo-patrimonialism' as an African governance trait, we contend that it is a byproduct of neo-colonialism.

use, with inconsistences and anomalies hidden behind the formal structure (Adhikari and Mellemvik, 2011). Civil servants can be accomplices, though many bravely resist political pressure and largesse (Lassou and Hopper, 2016). If local leaders and neo-colonialists collaborate thus, accounting reforms fail and/or have unexpected consequences (Adhikari and Mellemvik, 2011). For example, auditing was used in Benin to weaken civil society demands to reduce corruption and improve accountability for public spending (Wynne, 2011).

4. Research methods

The lead author collected data during 2011, 2012, 2014 and 2015. In Benin the focus was on government financial reporting by the Treasury Accounting Department (TAD), internal control institutions, i.e., the *Inspection Générale du Ministère* (IGM), the *Inspection Générale des Finances*, and the *Inspection Générale d'Etat* (IGE); external control institutions, i.e., the *Chambre des Comptes* and the *Commission des Finances et des Echanges de l'Assemblée*; and their legal framework. In Ghana, the focus was on government financial reporting in the Controller and Accountant-General Department (CAGD); the Internal Audit Agency (IAA); the Audit Service (Office of the Auditor-General); the Parliamentary Accounts Committee (PAC); and their legal framework. Formal letters prior to initial fieldwork requesting research access went to the CAGD, the Audit Service, and the WB in Ghana, and the TAD, Chamber of Accounts and the WB in Benin. Enquiries during field visits provided further contacts (including former officials) and institutions not initially considered as significant.

Twenty semi-structured interviews were conducted in Benin and twenty-one in Ghana by the lead author during 2011 and 2012. They focused on their accounting systems' characteristics, reforms undertaken, and outcomes achieved and why. This provided insights on the influence of key actors on government accounting reforms. The second interview round in 2015 focused on key officials unavailable during the initial fieldwork and some re-interviews (where allowed) to confirm responses. Contacting institutions before field visits helped gain access, especially in Ghana, but in Benin (including attempts during field visits) access was challenging: it proved impossible to access some public officials and some external ones (e.g. French *Coopérants*). Also, access to accounting documents were denied – excessive secrecy is typical in Benin and Francophone Africa (Akakpo, 2009; Lassou and Hopper, 2016; Verschave & Baccaria, 2001). Interviews spanned senior officials in government (4), public institutions (including State accounting and audit institutions) (19), members of parliament (MPs) on PACs and finance committees (2), accounting and governance consultants working on each country (3), officials from donors (5), advocacy NGOs (6), and unions (2). See Appendix 1 for more details on interviewees.

Some interviews were recorded but often subjects objected – in either case notes were taken throughout. Documents were collected to corroborate or augment evidence from interviews. These included government financial and audit reports; legislation on accounting systems; reports on donors' support of PFM and poverty reduction initiatives; and documentary and investigative films. Contextual factors were also observed, e.g., election campaign meetings in Benin when leaders addressed government accounting reforms, and media reports. Observations and interviews are vital in Africa for, as a high ranked Benin government official warned: '*if you want to do good research work that will make a difference … you have to be cautious about what you see in documents, especially those produced by the government and those working with them. You must go and talk to people – those with good integrity and capable of telling the truth.*'

Interview data was read repeatedly to gain familiarity and after reflection, relevant parts were assigned codes developed bottom-up from the data and top-down within categories of neo-colonial economic control (monetary controls, and IFIs as agents) and political control (e.g. placement of advisors); neo-patrimonialism (decoupling of bureaucratic systems from actual decisions, clientelism, patronage, nepotism and corruption); and good governance (e.g. civil service capacity and participation, financial accountability). The coding was done manually using Microsoft functions (e.g. numbering lines, and 'comment' function). No hierarchical ordering within each category was made. Relevant reports, manuals and investigative documentary films (e.g. Benquet, 2010) were coded similarly.

5. Government accounting reforms: Benin and Ghana compared

5.1. Government accounting changes

Upon independence in 1960, Benin, like other Francophone African countries, inherited neither an intact state financial accounting institution nor a supreme audit institution (SAI). French colonial officers removed many accounting documents including procedure manuals, leaving locals to rebuild systems from their colonial experience. The newly elected leaders created the TAD; an internal and control institution – *Service de l'Inspection des Finances* – within the Ministry of Finance; and the Chamber of Account (a SAI) (laws No.61.35 and No.65-47/PR/MEF; Ordinance No.21/PR; decrees No.7/PR/MFT and No.63-210/PR/MFT). All followed the French model. They proved ineffective. No financial accounts were produced until the late 1990s, and weak financial controls across all government sectors brought chronic corruption and widespread misappropriations (Akakpo, 2009; Bierschenk et al., 2003). Politicians controlled government resources and exercised arbitrary management and resource allocations along clientelist, ethnic and regional lines. Military coups, poor governance and corruption brought economic collapse and social unrest. When Benin's Marxist-Leninist government fell in the late 1980s, IFIs, especially the WB and IMF with France, pushed Benin's development strategy towards a market economy (African Development Bank, 2003, 2005) and a restored democracy in 1990 (Allen, 1992; Gisselquist, 2008).

Today Benin's government accounting still follows French traditions of centralisation within the TAD, which makes all government receipts and payments (Akakpo, 2009; Jennes and Groot, 2003). As in France, there are two types of government accountants following French budgetary law detailing two public expenditure phases: the *ordonnateur* (budgetary accountant) who makes spending decisions, and the *comptable public* [public accountant - either a *comptable principal*

(principal public accountant) or '*comptable secondaire*' (secondary public accountant)] who makes payments. The former makes an oath and provides a deposit before taking office and their accounts go to the Chamber of Accounts; whereas the latter does neither, and their accounts go to principal public accountants. The government Chief Accountant is the *Receveur Général des Finance*. The TAD deploys public accountants to government institutions to maintain financial accounts, budgetary controls, and asset registers (Akakpo, 2009). Legally the TAD should produce annual accounts including the '*Compte de Gestion*' (financial accounts), the *Compte Général de l'Administration Centrale* (General Account of the Central Administration) and the '*Projet de Loi de Règlement*' (draft budget out-turn) for examination by the Chamber of Accounts but only the *Projet de Loi de Règlement* goes to Parliament to become law. The Constitution (article 89) states that the Finance Committee – *Commission des Finances et des Echanges* – in Parliament oversees government financial matters.

The Chamber of Accounts, part of the judiciary, oversees PFM (law No.2004-07) and audits[7] government accounts from the TAD. It can conduct special investigations and audits, and reports to Parliament. The IGM conducts internal audit and control in each ministry. The *Contrôle Financier* pre-audits government transactions to check their legality, and the *Inspections Générales de Finance* conducts post-audits – both are in the Ministry of Finance. The *Inspections Générales des Services et Emplois Publics* in the Ministry of Public Administration conducts administrative audits; and the IGE is responsible to the President for these functions (decree No.2006-627). There is considerable duplication of audits (World Bank, 1999).

Benin, as a UEMOA member should have adopted by 2017 an IPSAS-based framework following the French model (Organic Law 2013-14) (Regulation No.09/2009/CM/UEMOA), but in the interim, it has implemented elements of the "Comptabilité publique" – the first public sector standards issued by UEMOA in 1997 followed by further directives in 2009 (Akakpo, 2015). Currently, Benin applies neither IPSASs nor the full UEMOA standards (i.e. directives). Accrual-based accounting (under IPSAS) was perceived as premature. A WB official commented: '*they [i.e. public officials and civil servants] were not prepared… The reform is very ambitious for [these] countries who don't even have any idea about the government property, both fixed assets and financial resources. None … is surveyed at the moment… [and they are expected to apply accrual accounting]*'. A former government auditor added, '*We were not prepared… even the legal framework was not adapted, let alone our ability [i.e. relevant skills to do so]*'. By December 2018, Benin still has not fully adopted the UEMOA Directives, related transparency and IPSAS requirements, and the 2013 organic law.

[7] The training requirement for government auditors (i.e. the *Vérificateurs*/*Conseillers*) at the Chamber of Accounts resembles that for public accountants but extends to the *Institut National d'Economie*[7] (Benin) and some public sector work experience (law No.2004-07). The appointment of internal auditors (i.e. *contrôleurs* or *inspecteurs*) is only subject to rank and a work experience requirement (decree No.2006-627).

In contrast, Ghana inherited some accounting institutions, namely a SAI, i.e. the Audit Service, and an Accountant-General Department upon independence in 1957, though both lacked quality (Lienert and and Sarraf, 2001). A WB official recalled the colonial legacy thus: '*they left [the country] with a basic system; …everything was manual… budgets were approved and announced to the ministries …they can spend against the appropriation of the budget… [there was] centralized treasury management where the Accountant-General processes any payment of expenditure and collects every receipt. Auditing was limited. They never had anything like a Revenue Authority; those are things that came in not long ago*'.

The Accountant-General Department in 1967 became the CAGD. Accompanying reforms sought to improve the Controller and Accountant-General's (CAG) financial control over budget execution[8] but its accounting functions were limited and controlled by authoritarian rulers, whose arbitrary and often corrupt rule encouraged selective auditing, and defective accounting (Le Vine, 1980; Sandbrook and Oelbaum, 1997). No further major accounting reforms occurred until the early 1980s when, following a widespread social and economic crisis, Ghana undertook its first WB SAP in 1983. Democracy was restored in 1992.

Ghana's government accounting still follows the British model (Lienert and Sarraf, 2001; World Bank, 2010). The CAG is the Chief Accounting Officer and Chief Advisor to the Government responsible for all receipts and payments – like the former UK Paymaster-General. Only one type of public accountants is responsible to the CAG who deploys them to Ministries, Departments and Agencies (MDAs) and other government institutions (Financial Administration Act 654). Except for budget formulation (under the Budget Division in the Ministry of Finance and Economic Planning (MoFEP)), the CAGD is responsible for all government accounts, especially the Consolidated Fund's annual balance sheet, statements of cash flows and revenue and expenditure, and notes to the accounts (Financial Administration Act 654, article 41).

Ghana applied hybrid cash-based IPSAS from 2009 that combined cash accounting (i.e. cash receipts for revenue and cash payments) and accrual-based accounting (particularly regarding expenses). However, poor records, primarily on government assets (but also liabilities to a degree), and difficulties of surveying assets, meant the IPSAS's requirements for these items were largely ignored. A WB official commented: '*What they should have done was to have the financial statements prepared on the basis of cash[-based] IPSAS, …and then [provide] additional information as part of the notes to the accounts… That way, they would have complied with cash-based IPSAS to some extent.*' In 2014, under WB pressure, senior CADG officials undertook to implement accrual-based IPSAS from 2016 to, '*aid a more effective and efficient management of the assets and liabilities of governments; provide more useful information that would lead to better decision-making; generate cost-awareness and efficiency in the operation of government; and facilitate improved service delivery to the people of Ghana and help reduce poverty*'.[9] However,

[8] See www.cagd.gov.gh [Accessed 22/01/2012]

[9] See: https://www.publicfinanceinternational.org/news/2014/10/ghana-confirms-five-year-ipsas-implementation-programme [Accessed: 18/06/2016]

officials were skeptical of IPSAS, especially accrual accounting. Ghana had struggled to maintain basic cash accounting (primarily at MDA levels) and associated controls and reporting. However, rather than letting Ghana complete this process and capitalize on the experience and learning acquired, it was rushed towards full IPSAS adoption. A WB official with field experience in Ghana commented: '*having two or three treasury units that are manageable and can create the basics of stability of the systems before moving forward to… 200 units across the country could have been more realistic. … Why… go on straight and say, 'I want you to have international standards of financial reporting – the IPSAS'. Have simple receipts and payments … [if they] can be vouched and confirmed that they were used for the purposes against which the basic budget was prepared. After then, the country can move onto having IPSAS*.' Interviewees complained that developing cash accounting across central and local governments was a necessary pre-condition for accrual accounting; and issues such as weak technology infrastructure and accounting capacity, the need to survey government assets (with adequate valuations), and insufficient political will, were ignored. Consequently, Ghana has failed to fully '*comply with either cash-based… or accrual-based IPSAS*' [WB official]. It launched full adoption of accrual-based IPSAS in November 2014, but a WB official acknowledged that: '*not much benefit has come out of [its]adoption.* Hybrid cash-based IPSAS systems still dominate financial reporting (Audit Service, 2018). For example, most financial statements (i.e. for 2017) of the Consolidated Fund "were prepared on a Modified Accruals Basis of accounting where income is recognised on cash basis and expenditure is accrued for" (ibid: 3). Implementation is ongoing and like other PFM and accounting reforms, consultants are engaged to "support the IPSAS Implementation Committee in the areas of capacity building, policy formulation, implementation roadmap." (ibid: 5). It may be premature to judge the merits of adopting accrual accounting IPSAS though it is proving problematic.

Like Britain's National Audit Office, Ghana's Audit Service, headed by the Auditor-General (AG), is its SAI. In principle it is independent from the executive, judiciary and legislators (Audit Service Act 584, Constitution 1992). It audits government accounts and reports to the executive and Parliament (Audit Service Act 584). As in Britain, the PAC oversees government accounts and public resources use (Constitution, article 103 and Order 151(2)), assisted by the AG and the Audit Service (Lassou, 2014). The IAA was created to enhance PFM efficiency, accountability and transparency. It provides guidance and oversight of internal audit units within MDAs and Metropolitan, Municipal and District Assemblies (IAA, Act 658).

In summary, in Benin and Ghana, government accounting followed that of its previous colonial masters. Both after independence had rudimentary systems that were ineffective or ignored during turbulent periods of military and civil political rule, where corruption and mismanagement precipitated fiscal crises of the state, requiring WB and IMF intervention. In both instances this saw the restoration of democracy, and formal adoption of improved government accounting, modelled on that of their former colonisers, to meet conditions of financial assistance.

5.2. The role of IFIs

Since Benin's economic crises in the late 1980s, the WB and IMF have exerted considerable influence in Benin. Their influence upon government accounting grew from 1997, through the WB's Public Expenditure Reform Credit (World Bank, 1999). This requested reforms within 'good governance' precepts of transparency, accountability and effective use of public resources (including external funding); more reliable and transparent budgeting; and performance audits by the Chamber of Accounts (Ministère des Finances, 2000). This required adequate recording and reporting. Thus, following the WB's SAP conditions, the TAD developed a system during 1997-1998, which produced the first government accounts since independence (IMF, 2002; Jennes and Groot, 2003). Under France's initiative (Ministère des Affaires Etrangères, 2007) this was abandoned in 2002-2004 for ASTER, an '*expensive*' [EU official] French-made accounting system like several other Francophone African countries, e.g. Cote d'Ivoire, Senegal. The system, imported from France and largely implemented by French consultants, under controversial circumstances surrounding its adoption, replaced the emergent locally designed and implemented system, which fueled resentment and suspicion amongst local civil servants.

In 2001 the WB and donors recommended result-based budgeting within a PRSP strategy. An integrated financial management information system (IFMIS), called SIGFIP was introduced. It was manifestly unintegrated: its failure to link with the TAD's new government accounting system – ASTER – "rendered the tracking of expenditures up to the payment level impossible" (African Development Bank, 2006: 14), as in other Francophone West African countries adopting ASTER. It failed to address expenditure chain and public procurement weaknesses (African Development Bank, 2014), the major sources of corruption and wasted public resources (Akakpo, 2009).

Following the PRSP in 2003 (IMF, 2003b), a rolling three-year Medium-Term Expenditure Framework (MTEF) was introduced within WB-led good governance reforms (Jennes and Groot, 2003). Few officials would comment on this. Those who did perceived it as a donor driven exercise unlikely to change practices:

> The Ministry of Finance in collaboration with the Ministry of Budget come up with a three-year resource forecast which enters the MTEF… and the spending ministries come up with their spending forecast based on their needs… which are also integrated in the MTEF. That is the planning… [But a decade later] … we are still using our old ways of doing things. They don't really suit our conditions [Senior Budget Official].

Although resistance to change may partly explain the lack of enthusiasm for the MTEF and results-based budgeting (Lassou, 2017), their lack of fit with local technology, infrastructure, power supplies, telecommunications, and the social and cultural environment (i.e. 'ways of doing things' locally) were important factors. Consequently, budget results differed widely from those planned. A former senior government official observed: '*with that reform, it's like we've just been improvising*'. The import of expensive, inappropriate Northern accounting systems fueled accusations of IFIs having a hidden agenda. Their approach to accounting reform, with French involvement, despite their claims that it embraced good governance precepts of local ownership and civil servants' participation, fostered local allegations that good governance is a subtle instrument to further Northern interests (Abrahamsen, 2012; Chang, 2007).

IFIs had more presence in Ghana, but before examining their role, it is important to trace Ghana's post-independence relations with Britain. Ghana gained independence in 1957, but "the colonial situation created a condition of economic dependence which plagued Nkrumah's (Ghana's first President) development plans, and the colonial legacy continues to ensnare the new regimes which have succeeded him." Card (1975: 52). In the dyarchy before independence, 1951-1957, the British administration bowed to mounting nationalist pressure by acceding some power, albeit nominally, to Nkrumah. However, it still determined economic policies, and retained, "control over crucial sectors, including defense, external affairs, justice and finance." (Ibid: 57). This had an economic rationale. British balance of payments had deteriorated severely, and Ghana held large foreign exchange reserves in sterling. Thus, rather than providing development aid, Britain used these reserves to cover her balance of payment deficits (Omaboe, 1966). Consequently, Ghana remained subject to economic relations established during colonialism (maintaining Ghana a raw materials exporter) (Genoud, 1969), unlike British de-colonisation elsewhere, e.g. former British Caribbean colonies, where control of their economies shifted from Britain to the USA well before independence (Annisette, 2000).

To preserve British control of the lucrative cocoa sector (the Cocoa Marketing Board is still in the UK), and continued accumulation of sterling reserves, the British supported Nkrumah's initial political struggles. However, British economic control declined whereas that of the USA government and its multinationals (e.g. Kaiser, Reynolds Aluminium) increased, initially through the Volta River Project, an aluminum project, whose financial agreements "were completed at considerable disadvantage to the Ghana government" and her development needs (Card, 1975: 82; Rahaman et al., 2004). Oil and gas discoveries subsequently made Ghana from 2011 – 2013 the third largest recipient of FDI in Africa (Adam, 2014) leading to the USA and its multinationals gaining an even larger share of trade.

IFIs did not play a central role over Ghana's development policy and government accounting reforms until the early 1980s, when a major economic crisis brought the first WB Economic Recovery Program. Their influence supplanted that of the British. A former government official observed that: *'The World Bank and the IMF … have their own offices at the headquarters but they have offices located in the Ministry of Finance to be close to them. … the World Bank has influence … [the country] really do[es] what they say.'* Such comments tally with Nkrumah (1965)'s claims on the supremacy of external organisations over DCs' political and economic affairs. IFIs had more influence than in Benin, resulting in Ghana adopting the WB's neo-liberal economic policies. It is touted as a major economic success story, though others, e.g. Williams (2015), are more skeptical, seeing it as a triumph of USA hegemony marking the transfer of neo-colonial power and policies from Britain to the USA enacted through the WB and the IMF.

Unlike France in Benin, Britain's mediating role over IFIs' work in Ghana is relatively slight. No interviewees in Ghana mentioned Britain's direct involvement in IFIs' activities. Instead they stressed that most government accounting reforms followed IFIs' prescriptions. From the late 1990s, the WB and IMF especially, pressed Ghana to undertake good governance reforms relating to auditing and government accounting, which necessitated updating the legal and regulatory framework (Betley et al., 2012; Ofori-Mensah, 2011). Important features were: all revenues, loans and grants and legally approved expenditures going through the Consolidated Fund; appropriate oversight by Parliament; clear statement of the powers and duties of key players; delegation of responsibility and accountability for public resources; and clear, well-documented roles and responsibilities for all stakeholders (World Bank, 2006). Various Acts ensued. The Audit Service Act 584 (2000) strengthened the Audit Service's status; the Financial Administration Act 654 (2003) required regular accounts and audits of statutory and public corporations; the Internal Audit Act 658 (2003) sought improved transparency and accountability through internal audits; and the Public Procurement Act (2003) stipulated public procurement regulation.

As in Benin, an MTEF was introduced in 1997 within Ghana's PRSP (Roberts and Andrews, 2005), supported primarily by the WB and IMF (Betley et al., 2012; IMF, 2003a), alongside an IFMIS labelled BPEMS (budget and public expenditure management system) (Short, 2003). A WB official explained how it: '*started in the late 1990s supported by DfID with the [World] Bank. Everything went through us… to create a platform of PFM architecture that conforms to good practices … to build good governance …to reduce poverty … [and] support the weaker.'* However, failures to develop civil service capacity before implementing the MTEF compromised local commitment, as a WB report acknowledged:

> Because [the MTEF] was mainly consultant driven and senior officials had little input into its design, there was limited internal support... While the Minister of the MoFEP has been a proponent [of] the MTEF, the Budget Division of the MoFEP has not fully embraced it… [I]ndeed the first out-year is not even used by the MoFEP as a starting point for the development of the following year's MTEF and budget (World Bank, 2012: 172).

Interviewees claimed that many shortcomings the MTEF sought to redress remain: *[it didn't] really deliver its objectives…*' [Consultant]. When asked why, a government official smiled and replied: '*Go and look at the Auditor-General reports: the same things are being reported, if not worse … budget execution is a big issue … and recording; recurrent problems with reliability of MDA accounts… and District Assemblies*'. Even accounting for the reform's cost is problematic.

Similar problems arose with the IFMIS after a decade of investment. The system's potential benefits for budgeting, accountability and ultimately improved living standards proved disappointing (Diamond and Khemani, 2005; Hove and Wynne, 2010). A WB official commented:

> BPEMS was conceptualised primarily as a technology driven reform with insufficient attention given to changes in PFM processes and procedures that should have preceded the reform, to change management, and to assess capacity issues and training requirements… There have been limited outputs to show for the investment undertaken on BPEMS… it was therefore scrapped.

In 2009, the European Union, DfID, and the Danish International Development Agency, under WB leadership, provided loans for another IFMIS, a US ORACLE-based system. The license fees accrue to the US multinational and requires maintenance from Northern experts. A WB official commented:

> The name shows it's an information system but it's not just that… [it] supports improvements and reforms in PFM …from the budget preparation stage … to accounting, financial reporting and some basic supports in the audit… We [WB] are the leader for that but DfID [and other donors] were also involved.

As with the MTEF, local involvement in the IFMIS was neglected. A British Consultant reflected:

> The model works well for the consultants and IFIs by keeping both in business… The first Ghana IFMIS was funded with a loan from the World Bank… When it failed they found excuses to start another one with another loan [higher than the first] … and bringing in the consultants again …this may be bad for the Ghanaian population but that's how it works.

Spending on expensive foreign 'experts' drain government budgets, leading many interviewees to believe donors did this to recoup their aid.

Government officials often attributed disappointing PFM reforms to inappropriate advice and support from IFIs (particularly the WB). They complained this hinders developing local capacity, discourages indigenous involvement, produces systems unsuited to local needs, creates change rates that outstrip local capacity, and good governance-centered accounting reforms lacked meaningful commitment from IFIs. For example, they complained that IFIs fail to support the Audit Service, which compromised its ability to deliver its mandate. A senior Audit Service official contrasted IFIs' indifference to audit practices with their vigilance over elections:

> If an election is [held] and the results are manipulated it creates confusion... when it comes to public accountability, when money …cannot be accounted for, it creates a lot of problems for the people. And every day on radio when [the citizens] are lashing the government, it's all to do with accountability! ...The electorate, much as they want to have fair elections and have a government of their choice, are equally interested in making sure that their leadership is accountable to them. But the institution that provides assurance as to whether these politicians can be trusted or are corrupt does not have the support that the electoral commission enjoys… For elections it's done every four years but for accountability it is every day. Politicians are given money every year …so every minute there's a need for accountability! And yet the institutions to provide such assurance are handicapped. So while we welcome the idea of donor support [to] the electoral commission, we equally say that if …they [also] gave [that support] to the SAI [for example] they would better inform the electorate to make wise judgements as to who is elected in power! ...Very often they [donors] make statements but they do not materialise.

This, and expensive reforms incorporating Northern systems unsuited to local conditions and needs, coupled to their low involvement, encouraged local beliefs that government accounting is not a major WB priority, despite it having consistently applied *triggers* and *prior actions* as conditionalities to instigate accountability and accounting reforms. Local civil servants often perceived this as rhetoric rather than a real desire for change, fueled by beliefs that IFIs' prescriptions primarily serve the political and economic interests of "*the big shareholders of the Bank, i.e. the big countries*"[10]; and good governance reforms stop short of challenging Ghana's government. A WB official corroborated this: *'I agree with you 100%.. I think some 90% of these development policy operations are just actions to manage… [governments]. Because invariably the governments don't really meet those triggers. But we find a way to counter it to make sure they get the money.'*

In summary, IFIs were active in both Ghana and Benin, exerting pressure for government accounting reforms. However, in Benin, France played an important mediating role whereas in Ghana, British influence diminished whilst that of the US increased. Both Ghana and Benin instituted similar accounting reforms, albeit on Anglo-American and French models respectively. In both instances, from a low base in the 1980s, government accounting has improved, though many expectations remain unfulfilled, especially in Benin. Both Benin and Ghana introduced IFMISs. In Benin it failed to adequately track expenditures and thus curb corruption and wasted public resources (African Development Bank, 2014; Akakpo, 2009). In Ghana its initial IFMIS (BPEMS) failed to produce a single report after more than a decade of investment and was finally scrapped (Hove and Wynne, 2010), and the second system struggles to gain acceptance. Similarly, introducing MTEFs in both countries to link multi-year budgeting, planning and reporting to macroeconomic priorities within programmes and projects have to date failed to adequately do so, leaving officials reliant on previous but inadequate budgeting and planning procedures. A WB official commented:

> A Medium-Term Expenditure Framework that Ghana and most [developing] countries have started developing … are not based on any realism and are 'donor-driven' and a lot of funds are put into these activities… [In practice] the MFEF and the programme-based budgeting are one thing but in terms of reporting it's only financial report[s] [that count] which have no bearing on the programme-based budget or the MTEF; thus, in the end there is no link to any development priorities.

Government accounting progress varied in Benin and Ghana. In Benin, the introduction of ASTER to provide government accounts failed. They were eventually produced by a complementary system developed locally. Donors (e.g. WB, IMF and bilateral development agencies) and the government are discussing whether to scrap ASTER. Despite reforms of the Chamber of Accounts to undertake value-for-money audit and risk-based audit, these have yet to materialize; and the commitment to strengthen its status has produced no material change. It has yet to conduct a single judiciary audit. In contrast, Ghana has managed, albeit with difficulties and technical limitations, to produce central and local government accounts based on hybrid-accrual accounting, but adopting accrual accounting IPSAS has proved problematic, due to undue haste of implementation, and insufficient accounting capacity, local involvement, and political will. Nevertheless, government auditing is conducted, reports are public and go to the PAC, though complaints that

[10] A term used by a WB official to refer to the major shareholders of the Bank.

donors and IFIs give insufficient support to this persist. Outsourcing implementations to foreign consultants, i.e. French firms in Benin and especially 'Big Four' accounting firms in Ghana, and the import of complex, expensive Northern systems fostered local resentment and bred perceptions, akin to manifestations of neo-colonialism. Civil servants alleged that this creates '*business*' for French and Anglo-American accounting firms but hinders developing local capacity and indigenous involvement, produces systems unsuited to local needs, and creates rates of change that outstrip local capacity (Hopper et al., 2018). Technical assistance as knowledge transfer has its own political economy (Stiglitz and Chang, 2001) and when it appears to place Northern commercial and geopolitical interests before that of recipients it bolsters local perceptions of neo-colonial exploitation of the periphery (Chang, 2007; Verschave, 2004).

5.3. Accounting control, monetary systems and advisors

During colonialism, France created the *Afrique Occidentale Francaise* (French West Africa) and the *Afrique Equatoriale Francaise* (French Equatorial Africa) regions, and in 1945 the *Franc des Colonies Françaises d'Afrique* (CFA) became their common currency. Post-independence, these regions became Francophone zones (Joseph, 1976) that still use the CFA (now *Franc de la Communauté Financière d'Afrique*). In 1994 the UEMOA covering Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo, created monetary and trading unions with harmonized tariffs, laws and regulations. The Council of Ministers responsible for each country's economy and finances determine its economic and monetary policy (and thus Benin's). IFIs, especially the WB, provide expertise and monitor progress but under '*tight French oversight*' [former Beninese government official]. For example, France can veto the monetary policy of the regional central banks – the *Banque Centrale des Etats de l'Afrique de l'Ouest* and the *Banque des Etats de l'Afrique Centrale'* (Agbohou, 2012) despite their independence (2003 revised UEMOA Treaty). UEMOA periodically reviews member countries' macroeconomic policies based on convergence criteria; and has established a regional stock exchange, regional banking legal and regulatory frameworks and, of interest here, their accounting policies.

France's '*exclusive control*' [former government official] (see Martin, 1995) of former colonies' monetary system (Agbohou, 2012) has been criticized for making Francophone African countries' (including Benin) dependent on imports (mostly from France) (Nubukpo et al., 2016). A TAD official claimed: '*It is a colonial legacy … we are made to believe that we don't have to make it ourselves and 'brought from France' is the best. … Anytime we think something or we want something, our first reference is France.'* The reliance on high added-value imports weakens local manufacturing and service firms with growth prospects domestically and regionally, and it skews the economy towards agricultural exports with little added-value, especially cotton, which provides 40% of Benin's foreign exchange.[11] The issue extends to financial services. According to a WB official, '*government accounting represents an important stake in France's African*

[11] See: https://afrique.latribune.fr/economie/2017-09-03/le-benin-tisse-une-recolte-record-de-coton-pour-la-campagne-2017-2018-748880.html [Accessed 24/11/2017]

policy', and a TAD official claimed its market in Benin, especially technical assistance for government accounting, is '*sizeable*', *a huge business*' and '*many senior officials* [from the TAD and budget department] *'travel to France'* to receive training and buy French software and hardware, with the revenue and profits accruing to France, which drains the government budget and stymies developing local accounting capacity and indigenously built systems.

Benin, as a UEMOA member, is committed to follow its PFM and government accounting directives (Akakpo, 2009, 2015). The first was issued in 1997 and four subsequent ones covered: government financial accounting and reporting (Directive No.06-97); budgetary nomenclature/classification (Directive No.04-98), charts of accounts (Directive No.05-98), and PFM transparency (Directive No.02-2000). Despite limited compliance, they were renewed in 2009. A WB official claimed: '*We support a lot of public finance reform initiatives regarding UEMOA… [including] the regulatory framework… The WB participated in the elaboration of the directives but traditionally it is the IMF which is leader in legislation and regulatory reform…* [and] *the implementation of the directives.*' However, a senior official from Benin's Chamber of Accounts reflected, '*In everything that is done in … [UEMOA and CEMAC] you have at least a French advisor*', and a regional WB official observed that: '*colleagues at the Bank [and IMF] … who worked on the directives and proposed them for adoption by UEMOA* [are] *French*.' For example, the IMF's West African Regional Technical Assistance Centre advisor on directives was a former French official from the Ministry of Cooperation.

The influence of French *coopérants* or technical assistants placed within governments became apparent. A regional WB Official commented:

> France … they have a technical assistance policy in Francophone Africa. In [government] accounting specifically, when I go to these countries there is often a [French] adviser to the Head of Accounting or the Head of Treasury... So France … is active in certain [African] countries. I can think of Chad, for example, where there is a Technical Assistant appointed who assists the Director General of Public Accounting.

In Benin a former senior TAD official recounted how:

> France has always sent technical assistants to the TAD. They stopped in the 2000s but it resumed later …. From time to time, France sends consulting missions to the TAD, the Budget Department, the Customs Department, etc. to see how the systems work. … we have French advisers … even when the reforms come from the donors [i.e. WB and IMF]… [it is the] French who are at the front as what to do**.**

Allegedly, France's *coopérants* or technical assistants, complemented by other official and, more importantly, '*unofficial*' officials (Benquet, 2010; Lassou and Hopper, 2016) help maintain France's economic and political control of the periphery, though much secrecy surrounds these missions (Foutoyet, 2009; Médard, 2005; Verschave, 1998, 2000, 2004). A former TAD Head confirmed this: *In my time* [at the TAD] *we had two technical assistants. … We had no oversight right over them... They requested documents from us; provided advice. ... We didn't know anything* *about the objective of their mission.* Similarly, a WB official remarked: '*all these years there is no visibility about what the French cooperation agency has been doing'*. He attributed Benin's recurrent weak governance, transparency and accountability, and defective accounting partly to this, which resonates with Verschave's (1998) claim that poor government accounting aids French neo-colonialism:

> Weaknesses and loopholes in the public accounting systems of the [African] States (are a) … 'key condition' [to ensure that] substantially all the Franco-African financial gifts do not leave any track (p.124). … [These 'gifts'] are the cash return [that] irrigates all the political parties of the [French] government (ibid: 61).

However, secrecy surrounding French advisors was not total. For example, interviewees recounted how, in 2015, French representatives resisted the WB's and other donors' recommendation to import another French government accounting system. A key donor[12] official recounted how it:

> .. is something from France put in Cote d'Ivoire and across West Africa. …they want to change the budgeting and accounting system [again]. … They want to demonstrate that the systems in place are not operational and need to be changed to get procurement contracts… and related technical assistance contracts: France has always functioned like that.

IFIs appeared powerless when Benin's leaders succumbed to French pressure to replace the earlier locally developed government accounting system. UEMOA directives recommending this, with French influence, gained WB approval. A civil servant recounted: '*They [i.e. WB and IMF] knew what was happening, they were the first to praise the achievements with [the local system] … but we couldn't understand why they didn't do anything when it was replaced [by France]… We did speak up but didn't get any support*'. Another claimed the decision lay: '*…within political factors. … It was France who brought it and required us to hold onto it. So they [officials], no longer wanted to hear anything about [the local system] … It's that [political] pressure that made our officials [at TAD] put themselves behind [the French system] unconditionally … Everything that France says is a must*'. A senior official reflected: '*they are not doing it out of charity… the region is an important stake [for France] … economically and politically*'.

France offered the new system to Benin for free, as elsewhere in Francophone Africa, but major hardware, IT services and technical assistance had to be procured from France. The gift proved '*expensive*' [EU official]. A senior civil servant claimed France believed the local system was '*a threat to its commercial interests*'; hence they persuaded Benin's government to abandon it. This stymied its export to other African countries, thereby weakening the indigenous financial services market, whilst preserving markets for French financial services. Whether intentionally or inadvertently, the French systems' deficiencies and the opaqueness of reasons for the decision promoted local perceptions of neo-colonialism. A government official commented: '*The reality is that France cannot do much without its former African colonies… just look at the resources they get from Africa… and the [French] companies operating here [i.e. in Benin]*.'

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[12] For reason of confidentiality, this donor identity cannot be disclosed.

In contrast to Benin, Ghana no longer has a monetary arrangement with Britain thus, unlike Benin, this is not a bridge to intervene into Ghana's accounting. Ghana left the British Sterling zone shortly after independence (Chernoff, 2003) and joined the Economic Community of West African States, established in 1975 by fifteen African countries but, frustrated by slow progress towards economic integration, in 2000 with five other countries it formed the West African Monetary Zone under the auspices of the WB, IMF and African Development Bank. The *cedi* is now the national currency and the Bank of Ghana determines monetary policy (subject to WB and IMF advice), despite efforts by the Bank of England and several British multinationals operating in Ghana to prevent this (Nkrumah, 1965). Monetary policies produced many crises for the national currency, so hotels, real estate, even school fees (including in public universities), and major business transactions, for example, are often priced in US dollars, not British Sterling. As a former government official conceded: '*In our economy it is safer to hold the dollar than the cedi*'.

Few interviewees perceived significant direct British involvement in the Ghanaian monetary system, though they acknowledged that British banks such as Barclays and Standard Chartered control a '*big share of the market*' and are '*very involved in the activities of multinationals*'. They recognized that Britain's DfID advises Ghana on policy and government accounting but saw IFIs, particularly the WB, the IMF, and somewhat less the African Development Bank, as more influential since Ghana's 1980s economic crises. For example, a senior public accountant noted that: '*DfID contributes to our economic reform and budget… and accounting reform … but not to the extent of donors like the WB or IMF. I am not saying they don't help. They do things with the other development partners.*' PFM reports confirm this (Betley et al., 2012; Roberts and Andrews, 2005). Similarly, Britain makes few direct placements of advisors or technical assistants in the Ghanaian government. When asked whether British advisors on government accounting reforms are influential, a senior government official replied: '*They have their Embassy here… [but] they don't have people in the government who would tell us what to do*'. The same question asked at the Audit Service, IAA and the CAGD brought similar responses.

In summary, whereas France retained considerable control over government accounting in Benin, via its influence in Francophone monetary institutions that issue accounting directives and through French advisors, Britain's role in Ghana has largely been superseded by the USA. Nevertheless, despite Britain no longer exerting significant control of government accounting via monetary policies or placements of advisors, it retains soft power via its accounting associations, multinational firms, and influence on IASs.

5.4. Northern accounting associations

Benin's accounting profession and qualification process mirrors that of France's major professional accounting body: the *Ordre des Experts Comptables.* Most of Benin's senior public accountants are trained at the French *Trésor Public*. A former Chamber of Accounts President commented: '*We don't have a choice… The French model is the only thing we know; it goes back to our [colonial] past. This link is still there and is difficult to cut.*' This renders Benin's public and private sector accounting dependent on France for training, examinations, and procurement, especially consultancy, technical assistance and materials (hardware and software). Arguably, this maintains France's *domaine réservé*.

Regional legislative bodies, UEMOA and the *Organisation pour l'Harmonisation en Afrique du Droit des Affaires* (Organization for the Harmonization of Business Law in Africa (OHADA)) establish Benin's corporate financial framework. Progress in adopting International Financial Reporting Standards (IFRSs) has been slow. Benin adopted OHADA's standards, which differed from IFRSs, but now OHADA, with WB support, has adopted IFRSs modelled on the French framework and from 2019 Benin committed to implement these for listed domestic and foreign companies, and domestic companies making a public call for capital, but not small and medium-sized enterprises.

UEMOA sets entry requirements for the accountancy profession (Regulation No. 12/2000/CM/UEMOA), which the Ministry of Finance regulates in Benin (Law No. 2004-03, 2006). The only legally recognized professional association is the *Ordre des Experts Comptables et Comptables Agréés du Benin* (OECCA-Benin). Membership is mandatory for all accountants. Until 2000, qualification often came from the French *Odre des Experts Comptables*, but from 2000, the UEMOA initiated a three-stage regional qualification following the French model: pass the *Diplôme d'Etudes Supérieures de Comptabilité et Gestion Financière*, a postgraduate diploma in Accounting and Financial Management*;* then undertake three-years' professional experience; and then pass the final exam, *Diplôme d'Expertise Comptable et Financière*. Access to the programme is restricted[13] (Decision No.2/2017/PJ/DESCOGEF/SP). UEMOA and OHADA qualifications and French ones are similar (Elad, 2015), which is unsurprising for, according to a senior UEMOA official, French experts wrote both. A former Chamber of Accounts President claimed it was inconceivable to initiate government accounting reform without involving French experts or representatives from the French *Trésor Public* or the *Ordre des Experts Compables* (for corporate accounting). France remains the major, possibly only, reference point in Benin for accounting (Elad, 2015). Northern accounting associations have a minimal presence and membership.

In contrast, many Ghanaian accountants hold qualifications from British accounting associations, especially the ACCA and the Chartered Institute of Management Accountants (CIMA). These global accounting associations fill a lack of local capacity for internationally recognised accounting training undertaken within Ghana, whereas in Benin, like other Francophone African countries, the final examination must be taken in France. The ACCA, "the largest [accountancy] examining body in the world" (Annisette, 2000: 654), established in Ghana since colonialism had "11,000 students throughout the country"[14] in 2002. Their training imbues Anglo-American

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[13] See : https://www.financialafrik.com/2017/06/05/uemoa-acces-restreint-a-la-profession-dexpert-comptable/ [Accessed 28/11/2017]

[14] See https://www.modernghana.com/news/31758/mass-failure-in-acca-ghana-exam-only-18-passed.html [Accessed: 06/12/2017]

accounting approaches, systems, standards, and practices. For example, its taxation examination was based on British not Ghanaian law. Indigenous UK qualified accountants dominate local offices of 'Big Four' accounting firms – 80% of professionals in Deloitte Ghana are ACCA members; and many public accountants, especially in senior positions at the CAGD (including former AGs) and the Audit Service are ACCA-qualified. This secures substantial membership and training fees for British accounting associations and inclines local leaders to use Northern consultants and systems, with fees and purchases accruing to Northern countries.

Despite the ACCA's strong presence, Ghana's Institute of Chartered Accountants (ICAG) has its own accounting program, albeit influenced by the English Institute of Chartered Accountants' (ICAEW) model. It is the sole regulator of the accountancy profession in Ghana and only its members can audit company accounts (Companies Code 1963, Act 179). It sets national accounting standards and in 2007 it adopted IFRSs for all listed companies, public entities, banks, and insurance companies, following WB's recommendation in 2004. Subsequently, it adopted IFRSs for small and medium-sized enterprises, IPSAS, and International Standards on Auditing, although compliance and regulation are often wanting (World Bank, 2014). The WB has strongly influenced accounting in Ghana, relative to Benin, and Ghana has more quickly adopted IASs, especially in the private sector.

Substantial public sector initiatives are underway. In 2014, under the auspices of the International Federation of Accountants (with DfID aid), the ICAEW has partnered with the ICAG to improve professional education, training and examinations; and the ICAG signed a Memorandum of Understanding with the British Chartered Institute of Public Finance and Accountancy (CIPFA) to promote good PFM practices, increase government accounting capacity, help implement IPSASs, and increase the voice of the accounting profession on public interest issues. Both agreements reflect the spirit of inclusive partnership enunciated in the United Nations' Millenium Development Goals and the OECD's Global Partnership for Effective Development Cooperation. Unlike Benin, British influence over the accounting profession in Ghana and local accounting practices is less direct. A senior Audit Service official commented: '*There was a lot of capacity building [from Britain] … especially in the IT area. They [DfID] brought a lot of computers into the Audit Service and trained a lot of people; and the staff from the Audit Service also went to UK [for training]*.' However, such aid also benefits the donor, as another senior Audit Service official noted: *'That's the downside of the support… outsourcing some of our work to local audit firms like KPMG and Ernst and Young [i.e. the Big Four]*.' Whether such partnerships are a subtle and disguised means of control, as argued by Bakre (2005), remains to be seen. There is a delicate balance between mutually rewarding collaboration and neo-colonial exploitation (Annisette, 2000; Bakre, 2014).

Thus, Britain's direct involvement in government accounting in Ghana is modest, rather IFIs and global accounting associations such as the International Federation of Accountants, the IASB, the IPSAB, and global professional associations are key players. IFIs (especially the WB and IMF) drive Ghana's macroeconomic and financial framework (World Bank, 2004, 2015) and allegedly advocate reforms promoting American financial and trade interests (Chang, 2007; Stiglitz, 2002), but not exclusively. The accounting, as our empirics suggest, remains British within an infrastructure going back to colonialism. Consequently, IFIs did not promote the American Institute of Certified Public Accountants - they left this to the British ACCA, CIMA, CIPFA, ICAEW. Nevertheless, IFIs' accounting prescriptions imposed through conditionalities drive PFM and accounting reforms that recommend IASs in both government and private sectors (World Bank, 2018), albeit with British help in implementing them. CIPFA assists Ghana in the government sector,[15] the ICAEW assists the ICAG, and the ACCA and CIMA actively provide technical accounting training and certification (Zori, 2014). Nevertheless, as a WB official acknowledged, UK DfID support for Ghanaian PFM and accounting reforms is channelled through the WB (World Bank, 2004). Thus, Anglo-American accounting prescriptions in Ghana are more indirect than in Benin. Ghana retains control of its accounting profession and its practices through its ICAG, unlike much of Francophone Africa, where France retains relatively tight control. Britain's power is soft and the benefits it achieves comes indirectly through its ties to US influenced policies exercised through IFIs and other global accounting players.

5.5. Neo-patrimonialism and good governance

Good governance reforms promote civil society organisations (e.g. the media, NGOs, unions, community groups), "as a 'countervailing power' to the state, a way of curbing authoritarian practices and corruption." (Abrahamsen, 2012: 36), and they can "voice local concerns more effectively than grassroots institutions" (World Bank, 1989: 61). The belief is that transparent financial information, a free press/media, and active civil society organisations and political parties, within a strengthened rule of law, will help citizens press for better public administration and make informed voting decisions, and demand political accountability (Nanda, 2006; Santiso, 2003; Kaufmann et al., 1999). However, in both Benin and Ghana, good governance accounting reforms had some unintended outcomes.

Few of the UEMOA's renewed 2009 directives have been legally enacted in Benin, as the UEMOA lacks enforcement powers (Dehove, 2010). The chart of accounts is incomplete; transparency requirements remain unimplemented; and government financial reporting is incomplete and not timely (Akakpo, 2009, 2015). As a former Benin MP and Finance Committee member explained: '*UEMOA directives must be translated into national laws, and … many countries are very slow to do so. This causes a gap between what is expected and what is actually done'*. Financial accounting was so weak, auditors cannot track who expropriates funds. Serious impediments to the TAD implementing UEMOA directives by 2017-2019 include redundant functions, insufficient resources, and a lack of responsibility and efficiency (Direction Générale du Trésor et de la Comptabilité Publique, 2013). Politicians have resisted the UEMOA directive to convert the Chamber of Accounts, Benin's SAI, into a Court of Accounts with sufficient independence and

[15] See: https://www.cipfa.org/about-cipfa/press-office/archived-press-releases/2014-press-releases/cipfa-signs-partnership-agreement-with-ghanaian-accountancy-institute [Accessed 07/03/2018]

resources to discharge its mission (Akakpo, 2009). A senior government auditor remarked: '*the government … prefers to give the resources to those institutions that it controls and uses the control results for one-sided and political purposes. That's the tragedy with us!*'. Another government auditor commented:

> I was just back from an [an attestation performance audit assignment]. …I'm in charge of Ministry X. Because of the lack of vehicles … I didn't try to go to the mountainous regions [centre of Benin]. There is no resource when it is about the Chamber of Accounts. I'm talking about human, material and financial resources. …for the performance [audit] … I've got two fiscal years' management to examine and each is 50 billion [CFA francs, i.e. US$100 million]. You see? It's too superficial. I couldn't go into any detail because I've got a deadline.[16]

In 2006, good governance reforms, including controlling corruption to meet public demands, were high on the incoming President's agenda. The IGE was resuscitated and IGMs established in each ministry to conduct internal audits (Decree No.2006-319 – 04/12/2006) but they lacked resources and staff; and duplicated functions bred political infighting. Despite initial successes, little changed: '*there was really no reform because our methods and practice remain the same* [IGM official]. Similarly, despite Parliament's Finance Committee's legal mandate to, '*maintain a good State accounting system… there are no tools or qualified human resources to help them do the work* [MP and former Finance Committee Chair].' Most members lack accounting skills or experience, thus they cannot scrutinise the few accounts provided. This facilitates neocolonial exploitation in tandem with local political leaders who share its fruits (Agbohou, 2012; Verschave, 1998).

For example, some French procurements lack transparent accounting. During the 2014-2015 field visit, the French group *Bolloré*'s acquisition of Benin's port and railway construction was discussed with NGOs, union officials and government officials. They claimed France was directly involved and the procurement bypassed regulatory procedures established within good governance reforms (e.g. *Autorité de Régulation des Marchés Publics*; Law No. 2009-02, directive No. 04/2005/CM/UEMOA, and decree No.2010-494). A Benin official commented on Benin's railway construction contract thus:

> It is unbelievable, the government taking a contract from a Beninese… It was a normal tender and he bid and won, and the contract was signed with the government. But when France came in, the government cancelled it outright and gave it to the French group *Bolloré*.

No government documents or accounts on what *Bolloré* paid to control Benin's port were accessible. Enquiries to TAD officials brought responses like, '*I don't know*', '*we don't have the information*' – (the TAD accounts for all government receipts and payments, except for debt instruments). This tallies with allegations by former French political officials, researchers, and

[16]Details of the amount, years and name of the ministry involved are modified to avoid the interviewee being identified. The actual size of the financial resource involved is much bigger.

documentary makers that *unofficial* financial transactions between African and French political leaders and multinationals go untracked (Verschave, 1998; Benquet, 2010; Pesnot, 2011).

Civil society efforts to remedy this were limited due to their lack of accounting expertise. Donor support for civil society involvement appeared limited at best. '*We don't get it [i.e. donor support]*' [NGO official]. This enables political infiltration of civil society organisations and politicians' use of good governance accounting reforms to persecute dissidents to go unchecked. Officials explained how: '*The [President] sends in the IGE because the unions' members want to go on strike*' [Government auditor]. Political infiltration of civil society organisations is illustrated in ELAN (like an NGO). Its campaign helped prevent late President Mathieu Kérékou to revise the Constitution to enable him to stand for a third term. However, popular support for ELAN faded when it was discovered a politician, Yayi Boni, was behind their activities. When elected as President, he appointed ELAN's head as a Minister, and ELAN's objective to secure improved democracy and governance changed to fighting poverty alleviation, education and women's emancipation but its interest in government accountability and governance resumed when its former head was dismissed from government.

Trade unions have wrought regime changes (Gisselquist, 2008; Nwajiaku, 1994) but they do not campaign for better government accounting. A union leader explained:

> The responsibility to bring the government to account does not primarily rest with the union. It rests first with MPs because they are the democratic representatives of the citizens… It's because we know that government resources are openly expropriated that each union organisation demands salary increases… Otherwise our pressure doesn't often go in those directions. It may happen [in the future] because if we look at the union leaders who are there now, one has to be effectively specialised in the area [i.e. accounting] to know what it can yield. … Because we are not equipped technically in accounting we haven't gone into the area.

Similarly, the media does little to promote better accounting and governance. The government controls information flows and access to state TV and radio, which have the largest coverage in Benin. Businesses avoid pressing for better government accounting because it is risky. Interviewees claimed that if a company does so, the government will ask the revenue agency to levy hefty fines, often for unwarranted tax evasion, that could bankrupt the company. Business people who disagree with the President can have their business activities suspended or suffer seizure of their businesses. If they survive, they find it almost impossible to get government contracts, even if their bids in a public tender are the best. A businessman commented: '*We are running our companies to make money. If you put yourself in the government's way, then you are sure to go out of business or throttle your company for some time... the wise manager sees how to get along with the government*. A major Benin businessman recounted how the government seized CFA 14 billion (i.e. US$28 million) of unwarranted value-added tax from his business. They subsequently apologized for this, but the money remains unpaid. In 2014 the State power company billed him:

> CFA 150 million [i.e. US$300,000] for 28 days! Previously the bill was CFA 40 million [i.e. US$80,000]; and despite the recurrent power cuts I am still billed CFA 150 million. … the government does everything to drain our business funds… They want to eliminate me. They tried other means without achieving what they expected. Now they are sending me excessive bills… That's CFA 1.8 billion [i.e. US$3.6 million] per year! I don't earn that much. I am struggling to pay the business expenses, my employees and all that. And as the business has not collapsed yet ... I am billed CFA 150 million [US$300,000] while I used my generators for more than twelve hours per day. Their message is: let's kill the business.

Given the judiciary, including financial judges from the SAI, cannot hold those who waste and expropriate public resources accountable, business association members and businessmen collude with political officials to maintain a weak regulatory environment. This reinforces, rather than curbs, neo-patrimonialism that good governance reforms seek to remedy.

The perception that weak government accounting and alliances with local politicians facilitate France's economic control was widespread. Interviewees complained that donors, particularly IFIs, supported nominal reforms with enough semblances of accountability to legitimate their support but avoid political challenges. Thus, IFIs become perceived as parties to a corrupt system. For example, A senior TAD official alleged: '*All that I know is that at some point the donors too are accomplices… [and] those who come on assessment missions are also corrupt. There's no other name to call it*.' Accusations that donors only address governance deficiencies when the 'third men' (i.e. local leaders) demand 'excessive' economic extractions, e.g. by raising export prices of minerals or agricultural products, were frequent, along with beliefs that local leaders are intermediaries who grant a free pass to foreign exploitation (Agbohou, 2012).

Ghana's good governance accounting reforms also experienced decoupled aims and outcomes. Despite reforms to uphold the status of the Audit Service, many MDAs and Metropolitan, Municipal and District Assemblies have yet to establish Audit Units reporting to the IAA in support of Act 658's good governance aims. Those units established and the IAA function poorly due to inadequate staffing and financing; and the Audit Service's independence remains constrained as its:

> … role remains politicized…. the AG's formal reporting line is to the President and not to Parliament. Moreover, the legislative framework for appointing and removing the AG, and for establishing his or her tenure, is not clear and has become a political issue. The law gives the President the power to remove the AG at-will and to appoint anyone for any length of time without Parliamentary consent" (World Bank, 2010: 8).

Despite government commitments, the Financial Administration Act's (2003) requirement for a Financial Tribunal to oversee government accounting remains unestablished.

> We've been working with Parliament on public hearings. Unfortunately, a key request to have a financial tribunal by the Public Accounts Committee that was approved by the executive has still not been implemented. The tribunal would prosecute people who steal [public funds] – it hasn't been done! It's more than [fourteen] years now …there is no hope to get it done! [NGO official]

Many interviewees complained that Parliament ignored the PAC's and the AG's recommendations, it fails to bring people to account, and government support for PFM reforms was merely rhetoric for, '*[The recording system] is not satisfactory; especially at MDA level …. What I see there often, there's a lot [more] interest in raising payment vouchers, processing payment… than keeping financial records*' [Senior government auditor]. In 2014 an audit report on multi-donor budgetary support noted that 53% of donor transfers between 2010 and 2012 (i.e. GH¢972,785,356 or US$578,832,177) went unacknowledged by the government and in 2012 the net understatement of grants was GH¢12.33 million (US$7.34 million). Undetected corruption and misappropriations were attributed the lack of an effective system that traces and controls receipts of inflows (Audit Service, 2014).

Donors were alleged to be less demanding on governance and corruption issues than those concerning the business environment and elections. For example, a senior WB official acknowledged that the financial tribunal required in the Financial Administration Act would not be established without further external pressure, which was unlikely. Failed WB initiatives fueled criticisms. For example, WB recommended reforms in the state-owned Ghana Food Distribution Corporation only produced changes in financial reporting – budgeting remained politicised, delayed, directionless and ineffective, and reports to the regulator produced no increased accountability or performance changes serving public interests (Uddin and Tsamenyi, 2005). Similarly, a sophisticated accounting system for an electricity project, part WB funded, resulted in the local population paying five times the price paid by Valco, a multinational company, which receives 60% of the electricity generated (Rahaman et al., 2004).

Despite increased civil society activism in Ghana, as in Benin, civil society organisations and the populace have insufficient capacity to challenge accounting issues. A former government official stated: '*Citizens are not adequately informed of what [they] would expect the political system to yield for them... There is a very small middle class, and a large base of unemployed, badly educated [people] that move around [more] on sentiment than on issues – that's a challenge.'* Nevertheless, the media's impact on governance has grown and provides citizens with information. An official commented:

> There is a slight improvement in terms of governance because now we have many 'Western' institutions which can even criticise certain open decisions. The President, for example, occasionally gives some address to the nation and after that the media can question him. During the military rule this wasn't there. Nobody even had the courage to confront or to question any military boss [NGO official].

However, some interviewees expressed frustration about media developments. For example: '*The media has not grown professionally over the years to address their critical role of reporting on the State… the media hasn't grown as fast as it should, given the time, nearly 16 years of coverage, 18 years of multiparty democracy. They should have matured better than that*' [NGO official]. This is compounded by political infiltration of civil society as in Benin: '*…sadly civil society that is the hope to bring about change is gradually being politicised*' [former government official].

Improved civil society activism in Ghana relative to Benin may be due to greater donor support, but some claimed this was nominal. An NGO official acknowledged that DfID supports civil society organisations (especially the STAR Ghana containing many NGOs) but to little avail: '*Look DfID is supporting accounting and transparency and all that and petroleum revenue management, but we don't even know how much revenue the government gets, how much Tullow [a British multinational] pays to use as a baseline to pressure the government to account.*' Given the financial and political leverage at donors' disposal (see, Chang, 2007), the same donor official claimed they could exert more pressure and provide more resources to increase civil society activism. When asked why they did not, he smiled and said he too was curious. Perceptions of donors' lack of pressure on Ghana to improve government accounting prompted accusations that they are accomplices of poor governance, and good governance reforms are subtle strategies to legitimate and further interventions serving Northern economic and commercial interests rather than improving the lives of Ghanaians.

In summary, Ghana and Benin had similar neopatrimonial traits. Legal-rational political and administrative institutions have been instituted, albeit sometimes partially (e.g. PACs, SAIs, internal audit, accounting departments) but sometimes their activities are negated by rulers exercising authority based on interpersonal not impersonal interactions for private and/or political gain rather than the pursuit of public services. However, there are marked differences. Ghana has better functioning government accounting than Benin. Its CAGD regularly produces government accounts audited by the AG and its PAC conducts public hearings on these, though only with occasional meaningful outcomes. Neopatrimonialism in Ghana was less 'predatory' (Bach, 2012) than in Benin, where accounting institutions (e.g. the IGE and revenue agency) are used to persecute good governance advocates (e.g. anti-corruption NGOs, unions, opposition parties). Evidence of such practices is much less in Ghana, leading to a greater sense of public accountability. Nevertheless, in both countries, corruption and neo-patrimonialism associated with weak government accounting remain, and good governance aims of greater civil society involvement and empowerment in financial plans and accountability for their delivery have yet to be satisfactorily achieved. These problems are more acute in Benin, as reflected in the WB's 2017 governance indicators.[17] Benin's and Ghana's scores respectively are: on voice and accountability 59% and 67%; for government effectiveness 26% and 49%; for regulatory quality 33% and 50%; for the rule of law 30% and 59%; and control of corruption 34% and 49%. This supports this study's claim that government accounting has improved more in Ghana than Benin and may be associated with Ghana's stronger governance.

6. Discussion and conclusions

Much is written on varieties of capitalism, e.g. British market capitalism, German managed capitalism, French state capitalism, and American finance capitalism (Annisette, 2000; Schmidt, 2003), but little on varieties of neo-colonialism. We examined five neo-colonial routes, via IFIs,

[17] Info.worldbank.org/governance/wgi/#reports

monetary systems, political advisors, Northern accounting associations, and neo-patrimonial or 'third man' indigenous leaders. This found that government accounting in Benin and Ghana continue to be, to varying degrees, influenced by their former colonial powers, though in Ghana, British influence has been supplanted by, and allied to, growing USA influence, aided by IFIs, global regulators, and global accounting associations and firms. However, the neo-colonial influence of France and Britain (with the US) differed.

We label France's approach as 'coercive-neo-colonialism', akin to hard power (Martin, 1995; Wilson, 2008) whereby a powerful state coerces a subordinate state to do something otherwise they would not do (Wilson, 2008). Traditionally, hard power involves economic sanctions, coercive diplomacy, and direct military interventions (Campbell and O'Hanlon, 2006; Nye, 2008). Although, such strategies, particularly direct military interventions, have had success, they attract public resentment and incur high political and economic costs (Nye, 1990), hence their limited use. Instead, recent developments employ subtle means such as legal, and bilateral and multilateral arrangements that grant powerful states the right to intervene directly in subordinate state's economic and political affairs (Verschave, 1998, 2000; Yates, 2006). France's *accords de Coopération* with her former African colonies covering economic, political and military spheres grant it coercive-neo-colonial power (Benquet, 2010; Lassou and Hopper, 2016). Trade privileges enjoyed by French multinationals and accounting firms, and associated accounting practices, stem from this, which reinforces socio-economic dependencies going back to colonial times, and foster an inclination for goods and services 'bought from France' (Agbohou, 2012). The accords grant France direct control over Benin's (and Francophone African countries') monetary system, and its strategic placement of French functionaries and experts help it shape economic policy and national accounting reforms in the region in the face of (often indifferent) IFIs. The emphasis lay not on exclusively adopting Anglo-Saxon practice, but practice based on French models.

In contrast, Britain's approach appears soft (employing vestiges of previous colonial influence and continuing ties) but has been supplanted by less direct American imperialism that like Britain's colonial regime, concentrates on lubricating trade and capital markets. Tentatively, because we did not study US influence in detail, we label this 'soft-neo-colonialism.' This resembles soft power where one country gets other countries to accede to their desires without exercising direct control (Nye, 1990) or by direct placement of its agents (Joseph, 1976). However, it differs from soft power as it builds on colonial infrastructures, like coercive-neo-colonialism. Soft-neo-colonialism establishes international norms/standards consistent with the imperialist state's ideology, which shapes the behaviour and preferences of subordinate powers. However, both neo-colonialisms are ideal types – they represent extremities on a continuum. Thus, depicting France's approach as 'coercive-neo-colonialism' and the British/US approach as 'soft-neo-colonialism is not a simple dichotomy but marks general tendencies. France can and does exert soft power and Britain and the US can exert hard power, and all threes' activities can overlap and combine to their mutual advantage. For example, whilst French accounting agencies participate in framing and diffusing IASs globally, locally they tailor them to a French model, when possible or desirable.

The rise of the USA as the global economic and political power, the spread of its multinationals globally (Annisette, 2000), and the hegemony of US-dominated IFIs are now the main agents of development in DCs (Chang, 2007). This has eclipsed, but linked with British influence in her former colonies, to promote development and governance models, via IFIs (Abrahamsen, 2012), oriented towards the USA conception of development (Stiglitz, 2002) and, via global accounting regulators, professional associations, and firms, to propagate standardized accounting knowledge and practices as international norms, allegedly constituting best practice. Thus, internationalization in government accounting, as Annisette (2000: 63) argues for the private sector, "came to mean the world-wide acceptance of the Anglo-American accounting model."

The Anglo-American nexus is revealing. American influence over government accounting focuses on overarching policy frameworks linking macro-economic plans with accounting information and control, whereas the British have concentrated on technical accounting, training, and technical assistance to DCs, especially former colonies, through British accounting associations and DfID. Institutional and knowledge links between IFIs, British accounting associations and the Ghanaian accounting profession and its practices have encouraged Ghana to adopt Anglo-American-based public and private sector IASs. Britain remained the recurrent reference point. This resembles what the musicology scholar, Emma Baulch, drawing on how the Indonesian metal music community looks turns to the West for inspiration and legitimation within their local communities, called 'gesturing elsewhere' (Baulch, 2003). The essence of soft-neo-colonialism is cognitive control. Accounting capacity building, its aims and philosophy, and systems introduced by neo-colonial agents become perceived as international best practice, and their adoption ensures continuing interventions by the initiatives' proponents, as beneficiary countries must source necessary consultancy, technical assistance, and hardware and software from donors' multinationals and major accounting firms (Schiavo-Campo, 2009).

Despite outside agencies' attempts to curtail neo-patrimonial governance it continues in Ghana and more acutely in Benin. France particularly, appeared to take advantage of what neo-colonial analysts label the *politics of the third man* (Cammack, 2007; Harrison, 2004; 2005). The resultant decoupling of accounting systems and governance is often explained through institutional theories (e.g. Andrews, 2013; Harrison, 2004, 2005). However, a comprehensive understanding of indigenous realities, not least in African DCs, must go beyond legitimacy explanations and recognise that the formal is part of the infrastructure that enables neo-colonial enterprises to reconfigure rights of the North in the South (Chang, 2007; Tan, 2007; Abrahamsen, 2012). For example, critics claim that introducing good governance in Africa is "part of the exercise of power in global politics, it has helped legitimate the North's continued power and hegemony in the South" (Abrahamsen, 2012: 48). Thus, despite widespread adoption of good governance accounting reforms in the countries studied, they act as 'shop windows' (Harrison, 2005), with their proponents lacking commitment for their effective implementation. If abuses of power are tolerated, the result is, as our findings show, a widespread decoupling perpetuating two parallel worlds. Patronage by local elites prevails in the informal world to secure political support, and corruption, nepotism and systems used to silence dissenters abound; whereas the formal world gives them legitimacy with external powers and the governed (Lassou, 2014; Wynne, 2005). The worry is that: “the solution to the corruption problem that [Northern countries] have been promoting has often worsened, rather than alleviated it."(Chang, 2007: 168)

Neo-colonialism is not a zero-sum game. Colonialism left some (positive) legacy for indigenous populations such as roads, railways, schools, public administration infrastructure (Leonard, 1987) despite most economic and political benefits accruing to the colonial powers (Nkrumah, 1965). Similarly, we do not deny that agencies promoting government accounting reforms often have altruistic motives, their assistance is needed, and it can benefit the general populace. However, when donors prioritise their interests over basic development needs, and reforms appear only nominal, coupled with little commitment for their implementation, then public, civil society and equity advocates’ resentment appear warranted. We leave the last word to a senior official from an international agency in Benin: ‘*we have been implementing projects after projects, reforms after reforms, but sadly not much has changed in the lives of the people, the beneficiaries… For a recent project, I took records of the project’s total amount and the amount actually spent on its deliverables, and the latter was only 26% of the total, the rest was on expatriate salaries, consultancy, etc. And those 26% spent locally were not on tangible things that would actually directly benefit the population.*’ This is intolerable.

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Appendix: Interviews' profile

Ghana	Benin
Profile	Profile
Government auditor (Audit Service)	Two EU Officials (interviewed together)
Senior government auditor (Director at Audit Service)	PFM consultant
Senior government auditor (Manager at Audit Service)	MP (Former Chairman of Finance Committee of the Parliament)
Senior government auditor (Manager at Audit Service)	Senior government auditor (*Conseiller* at Chamber of Accounts)
Senior government auditor (Director at Audit Service)	Senior government auditor (Former *Conseiller* at Chamber of Accounts)
Senior government auditor (Manager at Audit Service)	Senior government auditor (*Conseiller* at Chamber of Accounts)
Senior public accountant (Manager at CAGD)	Chief Cabinet Minister
Former head of the CAGD	Senior government auditor (Chief auditor in a government control institution)
PFM Consultant	Senior government auditor (Chief auditor in a government control institution)
Senior internal auditor (Director at Internal Audit Agency)	Senior government auditor (Chief auditor in a government control institution)
MP (Former member of Public Accounts Committee)	Union leader
Senior NGO official (Area: Governance & corruption)	Government official (in charge of institutional reforms)
Senior NGO official (Area: Governance & economic development)	Senior official (A government anti-corruption institution)
Senior NGO official (Area: Governance)	Senior official (NGO - A coalition of anti-corruption institutions)
Senior NGO official (Area: Governance)	Senior official (NGO: Governance and human rights)
Senior NGO official (Area: Governance)	Senior public accountant (TAD)

Union Member	Senior public accountant (Former head of TAD)
Senior public accountant (Director of a public organisation)	Senior official (Manager at TAD)
Senior official at a government anti-corruption institution	World Bank official (Regional official)
Senior World Bank official (Director)	World Bank official

Appendix 2: Acronyms

ACCA: Association of Chartered and Certified Accountants

BPEMS: Budget and Public Expenditure Management System

CAG: Controller and Accountant-General

CAGD: Controller and Accountant-General Department

DCs: Developing Countries

DfID: UK Department for International Development

IAA: Internal Audit Agency

IAS International Accounting Standard

IFIs: International Financial Institutions

IFMIS: Integrated Financial Management Information Systems

IGE: General State Inspectorate

IGM: General Ministry Inspectorate

IMF: International Monetary Fund

IPSAS: International Public Sector Accounting Standard

MDAs: Ministries, Departments and Agencies

MTEF: Medium-Term Expenditure Frameworks

MoFEP: Ministry of Finance and Economic Planning

PAC: Public Accounts Committee

PFM: Public Finance Management

PRSP: Poverty Reduction Strategy Paper

SAI: Supreme Audit Institution

SAP: Structural Adjustment Programme

TAD: Treasury and Accounting Department

UEMOA: *Union Economique et Monétaire Ouest Africaine* or ‘West African Economic and Monetary Union’

WB: World Bank