The construction and operationalisation of NGO accountability: Directing Dutch governmentally funded NGOs towards quality improvement

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CHAPTER 3: THEORETICAL FRAMEWORK: GOVERNMENTALITY

3.1 Introduction

The theoretical framework mobilised in this study draws on governmentality, a concept introduced by Michel Foucault (1979) and further developed by various writers in disciplines such as sociology and accounting. Governmentality was introduced by Foucault (1979) in order to describe a mentality that, he argued, had become the foundation for all modern forms of political thought and action (Rose et al., 2006). This mentality views government as ‘an activity that undertakes to conduct individuals throughout their lives by placing them under the authority of a guide responsible for what they do and for what happens to them’ (Foucault, 1997, p. 68 in Rose et al., 2006). It relates to any calculated activity employed by authorities or agencies that seek to shape human behaviour or conduct in order to achieve certain ends (Boyce and Davids, 2004; Dean, 2010). The concept of governmentality is enrolled in this research in order to understand how NGO accountability has been constructed over time within the Dutch governmental co-financing scheme. Accountability within this scheme is perceived as part of an attempt by the Dutch Ministry of Foreign Affairs to shape and direct NGO behaviour in order to achieve certain overarching objectives.

This study draws on the concept of governmentality as specifically interpreted by Miller and Rose (1990; Rose and Miller, 1992). Miller and Rose (1990; Rose and Miller, 1992) combined some of the terminology and concepts developed by Foucault with ideas and concepts borrowed from elsewhere and some of their own (Miller and Rose, 2008a). This resulted in a distinctive terminology and theorisation involving the analysis of what are considered the three dimensions of governmentality: rationalities of government (the ideals to which government should be directed); programmes of government (the programmatic approaches aimed at configuring behaviour in ways aimed at achieving the ideals in rationalities); and technologies of government (the practical mechanisms used to operationalise the aims embedded in programmes). These three dimensions of governmentality: rationalities of government (the ideals to which government should be directed); programmes of government (the programmatic approaches aimed at configuring behaviour in ways aimed at achieving the ideals in rationalities); and technologies of government (the practical mechanisms used to operationalise the aims embedded in programmes). These three dimensions of governmentality:

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8 Michel Foucault (1926-1984) was a French historian and philosopher who had a wide influence across many academic fields, including sociology, philosophy, criminology and accounting (Power, 2011). He was Professor of the History Systems of Thought at the Collège de France from 1969 until his death in 1984 (Miller and Rose, 2008).
governmentality are mobilised in this study as they enable the uncovering of the underlying ideals driving NGO accountability (rationalities), shifts in approaches to NGO accountability (programmes) and the operationalisation of NGO accountability mechanisms (technologies).

The concept of governmentality and (aspects of) the framing developed by Miller and Rose (1990; Rose and Miller, 1992) became a reference point for ‘governmentality studies’ from the 1990s onwards (Miller and Rose, 2008a). It also became influential in the interdisciplinary accounting literature, involving studies on accounting expertise (Miller and O'Leary, 1993), efficiency auditing (Radcliffe, 1998; 1999), the role of accounting in colonialism (Neu, 2000a; 2000b), genealogies of calculation (Miller and Napier, 1993), the role of accounting in fighting corruption (Everett et al., 2007), the role of accounting in pension schemes (Himick, 2009; Graham), and the role of accounting in the dissolution of a nation state (Crawford, 2010). Drawing on Miller and Rose’s (1990; Rose and Miller, 1992) governmentality framing facilitates the linking of the broader ideals underlying NGO accountability, as constructed in the early stages of the Dutch governmental development cooperation funding scheme studied, with the evolution of different aims for and approaches to NGO accountability throughout the history of this scheme.

The remainder of this chapter is structured in two sections. The first section provides an introduction to the concept of governmentality and the related mode of analysis introduced by Foucault. The second section introduces the governmentality framework as mobilised within this study, drawing mainly on the work of Miller and Rose (1990; Rose and Miller, 1992). The use of the framework in certain studies in the accounting literature is also illustrated.

3.2 Introducing governmentality

3.2.1 Control through discipline

Foucault (1978) introduced the concept of governmentality as a way of analysing the shifting ambitions and concerns of authorities, such as the state, that sought to govern the lives of individuals and organisations through the use of diverse mechanisms, such as accounting. These mechanisms are aimed at directing behaviour (Rose et al., 2006; O'Malley et al., 1997) and allow the linking of actions and judgements of governed persons or organisations back to
political objectives (Foucault, 1979). The notion of governmentality was introduced in Foucault’s lectures on control in 1978 and 1979 at the Collège de France, but was influenced by his prior work on power and control within prisons published in ‘Discipline and Punish: The Birth of the Prison’ (Foucault, 1975).

‘Discipline and Punish’ (Foucault, 1975) is a so-called genealogical study of the dynamics of power, with a specific focus on the development of the modern way of treating criminals, i.e. imprisonment rather than torture and death. Genealogical studies are aimed at showing that a specific way of thinking results from contingent turns of history and is not the outcome of rationally inevitable trends (Miller and Rose, 2008a). In ‘Discipline and Punish’, Foucault argues that a new mode of punishment based on the modern prison became the model for controlling modern Western societies (Foucault, 1976). In his analysis, Foucault investigated how techniques and institutions were converged to create a new modern system of disciplinary power. Disciplinary power is described as a form of power aimed at producing docile bodies, i.e. individuals, groups or organisations that can be subjected, transformed and improved through strict regimes of disciplinary actions. Three techniques of control are at the core of disciplinary power: hierarchical observation; normalising judgment; and examination. Hierarchical observation involves achieving control over people by continuously observing them. Since it is considered impossible for one person to observe everything, a hierarchically ordered relay of observers is introduced, through whom observation data passes from lower to higher levels. Normalising judgment aims at correcting deviant behaviour by reforming behaviour according to society’s standards or norms. Examination aims at controlling behaviour by combining hierarchical observation with normalising judgement. Foucault (1976) perceives the prison as an example of discipline through examination, since individuals are turned into docile bodies that can be continuously observed and are subject to transformation of their behaviour.

Foucault’s lectures on governmentality in 1978 and 1979 represent an extension of his work on discipline. These lectures, i.e. ‘Security, territory and population (Foucault et al., 1991; Foucault, 1997) and ‘The birth of biopolitics’ (Foucault et al., 1991; Foucault, 1997), delivered at the Collège de France, focused mainly on government in the political domain (Foucault et al., 1991). Government in these lectures was referred to as ‘the conduct of conduct’, which implies a form of activity that aims to lead, shape, guide or affect the conduct of individuals or groups (Dean, 2010; Miller and Rose, 2008; Foucault et al., 1991;
Foucault, 1997). This notion of ‘conduct of conduct’ was defined more specifically by Dean (2010):

Government is any more or less calculated and rational activity, undertaken by a multiplicity of authorities and agencies, employing a variety of techniques and forms of knowledge, that seeks to shape conduct by working through the desires, aspirations, interests and belief of various actors, for definite but shifting ends and with a diverse set of relatively unpredictable consequences, effects and outcomes. (Dean, 2010, p. 18)

This definition implies that government involves an attempt to deliberate on and direct human conduct, i.e. human conduct is perceived as amenable for regulation, controlling, shaping, and turning to specific ends (Dean, 2010). In analysing government in the political domain, Foucault argued that a certain mentality of government, i.e. governmentality, had become the basis of all modern forms of political thought and action (Rose et al., 2006; Foucault et al., 1991; Foucault, 1997; Foucault, 1979). This mentality of government was defined as ‘the ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics, that allow the exercise of this very specific, albeit complex form of power’ (Foucault, 1979, p. 20).

Governmentality builds on the idea that through disciplinary power, individuals can be constructed into measurable, manageable and transformable subjects (Brivot and Gendron, 2011). Through disciplinary techniques of control, such as the aforementioned hierarchical observation, normalising judgement, and examination, subjects are individualised and rendered visible in a way that allows the comparison of their performance or behaviour to norms or standards (Brivot and Gendron, 2011). The individual can be seen as being both a product of the norm, since fear of being seen as abnormal results in efforts to alter identity, and a target of normalisation. Disciplinary techniques allow authorities, such as the state, to intervene at a distance by making visible certain representations of behaviour (Brivot and Gendron, 2011; Neu and Graham, 2006).

3.2.2 Analysing governmentality

The previous section introduced the concept of governmentality as discussed in Foucault’s writing and lectures in the late 1970s. His aim was to present an alternative way of thinking
about the power relations within contemporary societies (Dean, 2010). Foucault’s comments on governmentality, although relatively brief in in nature, have been used extensively in a broad variety of research areas, such as criminology, sociology, political science, medical history, and accounting. Since the present is different from the time when the notion of governmentality was developed, the challenge for researchers drawing on governmentality is to adopt its ethos of analysis, rather than to turn Foucault’s writings into a rigid set of instruments for analysis (Dean, 2010). While the concepts used by Foucault are therefore considered important, the ethos of investigation or mode of analysis is prioritised (Miller and Rose, 2008a). This mode of analysis involves starting from the conceptualisation of a practice at a specific point in time, such as NGO accountability as currently conceptualised in the Dutch government co-financing scheme, and tracing the ‘problematisation’ process that led to this specific conceptualisation, which involves investigating how problems related to NGO accountability were constructed, made visible and addressed. This is the key focus of this study.

With the translation of Foucault’s work on governmentality into English, its ethos of analysis received an increasing amount of attention. This came especially from a group of British social theorists who adopted the notion of governmentality in their analysis of psy-sciences (philosophy of science, history of science, and sociology of science) and economic life (1990; Rose and Miller, 1992; Foucault et al., 1991; Miller and O’Leary, 1987; Miller and Rose, 1988; Miller, 1986; Gordon, 1991). They further developed Foucault’s writings on governmentality and made key elements more specific. These studies illustrated the usefulness of governmentality in analysing practices of government due to its ability to assist in the examination and interpretation of detailed empirical data (Rose et al., 2006).

In the area of accounting, governmentality has received prominent attention from Miller and O’Leary (1987), Miller and Rose (1990), Rose and Miller (1992) and Rose (1991). Their work on governmentality has been highly influential in the interdisciplinary accounting and accountability literature as a way of framing and analysing accounting as a technology of government. This has influenced the emergence of studies on the ability of accounting technologies to direct individuals and groups towards certain broad ideals, for example in colonisation processes (Neu, 2000a; 2000b) and in the enactment of efficiency auditing (Radcliffe, 1995; Radcliffe, 1998).
As noted earlier, Miller and Rose (1990; Rose and Miller, 1992) adopted some of the concepts sketched out by Foucault and combined them with ideas and concepts they developed themselves or borrowed from elsewhere (Miller and Rose, 2008). They developed a specific framing that forms the basis of the theoretical framework mobilised in this study. The remainder of this chapter introduces this theoretical framework.

3.3 Theoretical framework

3.3.1 Introduction

In the late 1980s, Miller and Rose started systematising the mode of analysis introduced by Foucault in their studies on governing economic life (Miller and Rose, 1990) and the problematics of government (Rose and Miller, 1992). Miller and Rose (1990; Rose and Miller, 1992) combined Foucault’s writing on governmentality with concepts and approaches from Michel Callon and Bruno Latour on the conditions for intervention or action at a distance, the work of Burchell et al. (1980) and Hopwood (1987) on calculative practices and how these influence the manner in which we govern the lives of others and ourselves in the ‘economy’, and the work of Porter (1995) on how and why we have come to place so much trust in numbers (Miller and Rose, 2008a). Miller and Rose (Miller and Rose, 2008a) did not aim to create a general theory of governmentality; they sought to develop a set of conceptual tools to facilitate the analysis of their empirical findings in areas such as the history of applied psychology and the genealogy of accounting and management (Miller and Rose, 2008a, p. 10).

Within governmentality, human conduct is perceived as being susceptible to regulation, controlling, shaping, and turning to specific objectives (Dean, 2010). Miller and Rose (1990) refer to this as the programmatic character of governmentality, which builds on the assumption that ‘reality’, i.e. the behaviour and activities of individuals, groups or organisations, is programmable and can be directed towards certain desirable ends through explicit programmes. Miller and Rose (1990) argue that in analysing the modern mentality of government as defined by Foucault, particular attention needs to be paid to the role accorded to so-called ‘indirect mechanisms of rule’. Such mechanisms are aimed at shaping the conduct of diverse actors without destroying their formally autonomous character and are
considered crucial in the mentality of government prevailing in modern (advanced) liberal societies (Miller and Rose, 2008, p. 33). Miller and Rose borrowed the notion of ‘action at a distance’ from Latour and Callon in order to conceptualise the mechanisms that have sought to enable forms of indirect rule or government at a distance.

Miller and Rose (1990; Rose and Miller, 1992) set out an approach to the analysis of political power in terms of ‘problematics of government’ or ‘problematisations’. This approach assumes that problems are not pre-given or lying and waiting to be revealed; instead problems have to be constructed and made visible. In order to analyse problematisations, Miller and Rose (1990; Rose and Miller, 1992) teased out three distinct but interrelated aspects of a problematisation process: rationalities of government; programmes of government; and technologies of government. These three analytical levels form the framework for the empirical analysis undertaken in this study (see Figure 3.1 below). The following sections elaborate on this problematisation process, the three analytical levels underpinning this process, and the interactions between them.

**Figure 3.1: Overview of the problematisation process**

<table>
<thead>
<tr>
<th>DIMENSION</th>
<th>SHORT DESCRIPTION</th>
</tr>
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<tbody>
<tr>
<td>RATIONALITIES</td>
<td>Making problems thinkable</td>
</tr>
<tr>
<td>PROGRAMMES</td>
<td>Making problems amenable for intervention</td>
</tr>
<tr>
<td>TECHNOLOGIES</td>
<td>Intervention aimed at addressing problems</td>
</tr>
</tbody>
</table>

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9 Latour (1987, p. 219) and Callon (1986) have used the notion of ‘action at a distance’ in order to answer the question ‘how is it possible to act on events, places and people that are unfamiliar and a long way away’.

10 The notion of problematisation was not explicitly at the centre of Foucault’s work, but it was brought forward by later work on governmentality drawing on Foucault’s writings and seminars (Radcliffe, 1995; Radcliffe, 1998; Castel, 1991). Foucault did refer to problematisations indirectly in ‘A History of the Present’ (Foucault, 1976), but the concept was made more explicit by Miller and Rose (Miller and Rose, 2008a).
3.3.2 Problematisation – Constructing problematic conduct

Following Miller and Rose (1990; Rose and Miller, 1992; 2008), the analysis of contemporary political power, i.e. governmentality, starts with the rendering of problematisation. This involves examining how problematic conduct is revealed and subsequently made thinkable through discourse to make an identified problem amenable for intervention (Miller and Rose, 1990; Rose and Miller, 1992; Miller and Rose, 2008). The problematisation of conduct is a recurring feature in political debate, whereby practice is compared with underlying assumptions and individuals or groups find practice wanting (Rose and Miller, 1992; Radcliffe, 1995). Problems are not pre-given, lying and waiting to be revealed; instead, issues and concerns have to be made to appear problematic to various people, in different ways and in different sites. Issues can be made to appear problematic by experts, professionals, pressure groups, politicians, corporate leaders, the media, and others. The process can take place in sites such as the home, the school, the workplace, the street, or any locale that is considered to need governing or is already being governed. The conduct of individuals or organisations is considered to be problematic if it appears to require a change due to its lack of consistency with the objectives of the authority that aims to govern these individuals or organisations. Problematic conduct is not merely represented in thought; it has to be made thinkable in such a way as to be practicable or operable (Rose and Miller, 1992; Miller and Rose, 2008b). This process of constructing or making problematic conduct visible is, however, complex and slow (Miller and Rose, 2008b).

Problems can be made visible, for example, in evaluation reports or in political debates. Problems usually become framed within a common language which clarifies the issue to be resolved and makes dialogue on interventions possible. Dialogue is made possible between different groups, even if these groups explain the identified problem differently or propose different (conflicting) solutions. Linking the problem with difficulties in other domains can help in arriving at a level of agreement on the nature of the problematic conduct, since identified common features can provide a basis for a way of explaining or addressing problems (Miller and Rose, 2008b). After agreement has been arrived at and the problem is framed, problematic conduct needs to be linked to intervention. The problem has to be made susceptible to a set of techniques or instruments (technologies) that allow it to be acted upon and potentially transformed into unproblematic conduct (Miller and Rose, 2008b). The process from the construction of a problem to intervention is dynamic and continuous.
Consistent with Miller and Rose (Miller and Rose, 1990; 1992) this study builds upon the suggestion inspired by Foucault (1991; 1997; 1979) that problematisations be explored in terms of an interaction between broadly stated rationalities, specific programmes for action and instrumental technologies for intervention, as graphically shown in Figure 3.1.

3.3.3 Rationalities of government - Making problems thinkable

In political debate, politicians compare practice, i.e. the current behaviour or activities of individuals or groups to be governed, against their assumptions and can find practice wanting (Rose and Miller, 1992). These political debates often lead to the creation of idealised representations of the world which are voiced in moral or ethical imperatives, such as the ‘elimination of poverty’ or ‘making government efficient’ (Radcliffe, 1995p, p. 30). These ideals to which government should be directed are referred to as (political) rationalities (Miller and Rose, 1990; 1992). Rose and Miller (1992) identified three characteristics of political rationalities: moral form; epistemological character; and articulation in a distinctive idiom.

Rationalities have moral form in that they consider the ideals or principles to which government should be directed, such as justice, freedom, economic efficiency, quality, growth and mutual responsibility. Rationalities also have an epistemological character, which means that they are articulated in relation to a conception of the nature of the objects being governed, such as society, a population, a sub-population (such as NGOs), or the economy. More specifically, Rose and Miller (1992, p. 179) argue that rationalities ‘embody some account of the persons over whom government is to be exercised’. Persons over whom government is to be exercised can, for example, be children to be educated or elements of a population to be managed (such as NGOs). Finally, rationalities are articulated in a particular way, i.e. in a distinctive idiom. The language used in political discourse is seen to be more than rhetorical; it is a form of intellectual machinery which allows rendering ‘reality’ thinkable in order to make it amenable for intervention (Rose and Miller, 1992).

Rationalities do not normally reside in isolation or in individual statements; they are included in a wide range of statements by various individuals and groups and attain power by
acceptance as widely held norms (Radcliffe, 1998). Additionally, multiple rationalities can co-exist, presenting multiple objectives to which government should be directed in order to address constructed problems (Dean, 2010).

### 3.3.3.1 Rationalities of government in accounting research

A number of papers in accounting have used rationalities of government as a key theoretical concept in order to better understand and analyse empirical settings. (Radcliffe, 1998; Neu and Heincke, 2004; Everett et al., 2007; Johansen, 2008)\(^{11}\). A key example is the work of Radcliffe (1998) which examined the development of efficiency auditing in the Province of Alberta in Canada. He studied the process that allowed efficiency auditing to become expressed, debated and finally accepted as a solution to the problem of inefficient administrative practices and management in the governmental authority in Alberta. By examining the social and political background of debates surrounding efficiency auditing in Alberta in the 1970s, Radcliffe (1998) found that a specific rationality, which he referred to as *audit reform*, was constructed in order to make the problem of inefficiency thinkable. He analysed election campaigns as an exposure of political discourse in which audit reform was constructed as a rationale of government. This construction of the rationale was influenced by debates calling for expanded forms of auditing in other jurisdictions in Canada and used in election campaigns to present an alternative, more efficient way of administrating and managing government within Canada. The analytical dimension of rationalities of government helped Radcliffe (1998) to make sense of broader political developments which eventually led to the implementation of efficiency auditing in Alberta.

As can be deduced from the brief example from Radcliffe (1998) above, rationalities can be rather broad and in order to work towards making them more practical or operational, they need to be matched with specific programmes of government. The next section discusses the analytical level of programmes and illustrates how rationalities are translated into more specific approaches to governing individuals, groups or organisations.

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\(^{11}\) Neu and Heincke (2004) examined how financial technologies were used combination with techniques of force in the attempted governance of indigenous people in North America. Johansen investigated an observed conflict between a self-management programme aimed at developing autonomous employees, and a social accounting cycle, aimed at developing a collective employee voice and management accountability, within a Danish savings bank in order to better understand the accountability position of employees. Everett *et al.* (2007) examined the role of accounting in the global fight against corruption and illustrate how two conflicting rationalities of government are operationalised through accounting technologies.
3.3.4 Programmes of government – Linking rationalities with frameworks for intervention

Based on the assumption that governmentality has a programmatic character, Rose and Miller (1992) introduced the analytical level of *programmes of government* in order to discuss the designs or approaches that enable governing authorities to direct or guide individuals, groups or organisations towards a constructed rationality or rationalities. Programmes seek to direct the behaviour and actions of individuals, groups or organisations in ways thought desirable by the governor and thereby link rationalities with frameworks for intervention (Rose and Miller, 1992). Programmatic aims or designs can be proposed by various actors, such as philosophers, political economists, committees of enquiry (for example, committees initiated to examine the functioning of a governmental policy regarding development cooperation) or politicians, and in various ways, such as in governmental reports (for example, NGO funding policy reports), proposals (for example, proposals submitted by lobby groups to change governmental policies), or counterproposals (for example counterproposals submitted by members of Houses of Representatives in response to proposed policy changes).

Programmes are not simply derived or determined from rationalities, rationalities are *translated into* programmes (Rose and Miller, 1992; Miller and Rose, 2008b). This translation involves ‘both a movement from one space to another’ and ‘an expression of a particular concern in another modality’, i.e. the desirable broader ideals, articulated in rationalities, are translated into what can be made possible on a more practical level (Miller and Rose, 2008b). What can be made possible depends on the extent to which problems can be made susceptible to diagnosis, prescription and intervention (Miller and Rose, 2008b). Miller and Rose (1992) illustrate this translation process by discussing how the broader rationalities of personal freedom, initiative and democracy prevailing in the United States of America in the period between the First and Second World War were translated into programmes for governing the administration and management of large corporations (Rose and Miller, 1992) which advocated more hierarchical forms of management (Miller and O'Leary, 1989).

Programmes have three key characteristics. First, they ‘presuppose that the real is programmable’ (Rose and Miller, 1992, p. 183). Second, they ‘lay claim to a specific knowledge of the sphere or problem to be addressed’ (Rose and Miller, 1992, p. 183) and
third, they are eternally optimistic. The first characteristic is derived from the programmatic nature of governmentality discussed above. Programmes are based on the presumption that ‘reality’, i.e. the behaviour and actions of individuals, groups or organisations, is programmable and subject to ‘certain determinants, rules, norms and processes that can be acted upon and improved by authorities’ (Rose and Miller, 1992, p. 183). Objects to be governed are made thinkable in a way that allows making problematic conduct susceptible to ‘diagnosis, prescription and cure by calculating and normalising intervention’ (Rose and Miller, 1992, p. 183).

The second characteristic illustrates the importance of knowledge in developing programmes of government that seek to exercise power over the individuals or groups to be governed. It is essential that the governing authority claims to have knowledge of the area to be governed, since it is through knowledge that problems can be represented and addressed in a way which both grasps their ‘truth’, as perceived by the authority that aims to govern, and allows for intervention by making this ‘truth’ or reality calculable (Miller and Rose, 2008b, p. 62). For example, governments in the early stages of development cooperation in the 1960s claimed to have knowledge of how poverty in developing countries could be alleviated. Programmes, i.e. frameworks for action, were developed based on the assumption that providing bilateral aid to developing countries, aimed at stimulating economic growth, would indirectly lead to increased standards of living for entire populations (Hoebink, 2007).

The third characteristic is the eternally optimistic nature of programmes of government which assume that individuals, groups, organisations or other domains can always be governed more effectively. They are also optimistic in the sense that ‘failure of a certain policy is always linked to attempts to devise or propose programmes that will work better’ in working towards the ideal articulated in rationalities (Miller and Rose, 2008, p. 29). Programmes are thus continuously confronted with alternatives promising to achieve the underlying rationality or rationalities in improved ways.

3.3.4.1 Programmes of government in accounting research

Several papers in accounting drawing on governmentality as a framing use the analytical level of programmes in order to analyse empirical findings (Radcliffe, 1998; 1999; Neu and
Heincke, 2004; Miller and O'Leary, 1987; 1993; Crawford, 2010). To illustrate how the analytical concept of programmes of government can assist in analysing empirical settings, this section again draws on Radcliffe’s (1998) work on efficiency auditing.

Section 3.3.3.1 illustrated how Radcliffe (1998) used the notion of rationalities of government to describe how audit reform was constructed as a rationality that made the problem of governmental inefficiency thinkable in Alberta, Canada. Radcliffe (1998) subsequently investigated how efficiency auditing was framed as a programmatic solution to government inefficiency in order to provide a framework of action for realising the audit reform ideal. Based on an extensive documentary analysis, Radcliffe (1998) found that with the inclusion of efficiency auditing in government regulation, it became programmatic, i.e. regulation now described how to address the problem of inefficiency in government management and administration with efficiency auditing (Radcliffe, 1998). Radcliffe (1998) also argued that although it is useful to frame rationalities and programmes as separate analytical levels, they can operate in conjunction in practice. For example, programmes can also influence rationalities, since translating broader ideals into more specific aims can lead to the development of new insights regarding the ideals to which individuals or groups should be directed. Radcliffe (1998), for example, found that the rationality of audit reform was also influenced at an early stage by programmes already under development which had previously been presented in proposed regulatory reforms (in this case, the Canadian Taxpayers’ Protection Act).

Drawing on the notion of programmes of government, Radcliffe (1998) was able to shed light on how inefficiency was defined in debates on audit reform and how it could be made susceptible to expertise, through efficiency auditing, in order to resolve the problem of inefficiency within the government of Alberta. The programmatic aims seeking to realise audit reform through efficiency auditing were reflected in reports of political committees and framed what auditors should focus on to eliminate governmental inefficiency and contribute towards realising the ideal of audit reform.

While programmes make problems amenable to intervention by translating the ideals articulated in rationalities into programmes underpinned by core aims identifying frameworks for action, they also require the introduction of specific mechanisms to render them operable. The concept of technologies of government was introduced in order to describe the effort to
match rationalities and programmes with *action*. This concept is outlined in the following sub-section.

### 3.3.5 Technologies of government - Intervention

The ideals harnessed in rationalities and the ways of making rationalities amenable to intervention harnessed in programmes can only be achieved to the extent that they are accompanied by appropriate mechanisms of rule, i.e. mechanisms used by authorities to make government operable in practice (Rose and Miller, 1992). Miller and Rose (1990; Rose and Miller, 1992) term these mechanisms *technologies of government*, i.e. ‘the actual mechanisms through which authorities of various sorts have sought to shape, normalise and instrumentalise the conduct, thought, decisions, and aspirations of others [the governed] in order to achieve the objectives they [authorities/governors] consider desirable’ (Miller and Rose, 1990, p. 8). Technologies are, however, not solely about the implementation of ideals ‘in the real’; they represent a complex assemblage of diverse forces, legal, administrative or financial, that ensure that decisions and actions come to be understood and regulated in relation to criteria set by the governor (Rose and Miller, 1992). The list of technologies could in principle be unlimited, since ‘it is the multitude of procedures, objects and techniques that can provide a technological basis for the enactment of programmes’ (Miller and Rose, 1990, p. 8). Technologies can however include:

- Techniques of calculation, notation, computation; procedures of examination and assessment; the invention of devices such as tables; the standardisation of systems for training and the inculcation of habits; the inauguration of professional specialism’s and vocabularies; building designs and architectural forms. (Rose and Miller, 1992; Miller and Rose, 2008b)

What these examples of technologies of government have in common is that they all provide ways to map the broader aims of programmes into detailed ways of acting in practice (Radcliffe, 1998; 1999). It would, however, be wrong to interpret the division between programmes and technologies as solid or impermeable. Practices can, for example, be perceived as solely technical and aimed at achieving programmatic aims, but they can also set agendas, delimit the thinkable and structure debate (Radcliffe, 1998). The availability of new technologies due to technological developments can also influence the nature of programmes, since they allow for different ways of directing behaviour. It is important to stress that
technologies of government are not considered to be indefinite interventions or solutions as
the problematisation process is continuous. Technologies can, for example, have unexpected,
positive and negative, consequences, and these consequences can themselves influence the
course of other events and discourses (Radcliffe, 1998). Hence, a technological solution for
one programme may be constituted as the problem which starts another (Miller and Rose,
1990) due to unexpected effects or changing rationalities and programmes.

While Miller and Rose (1990; Rose and Miller, 1992) only offer a broad description of what
technologies might involve, they do, however, indicate the importance of numbers and
expertise associated with the practice of accounting, which are perceived as important
mechanisms designed to shape conduct. Technologies of government centred on numbers are
important due to their association with objectivity, the trust people place in them (Porter,
1995) and their ‘unmistakable political power’ (Rose, 1999, p. 19). Numbers in the form of
graphs, tables and comparisons are often used a means of governmental action. Miller and
Rose (Rose and Miller, 1992) consider numbers and their associated calculations as a central
technology in making various programmes of government operable in practice. The political
utility of numbers and calculations, according to Rose (Rose, 1999, p. 199), ‘lies in their
capacity to connect those exercising political power [authorities] with the persons, processes
and problems that they seek to govern’. Numbers can have a dual purpose in
governmentality: they can be used to problematise, i.e. make visible problems, and to provide
solutions to problems and are therefore considered a key component of many technologies.

Expertise allows the active creation of information which enables the governing of
individuals and groups. Expertise is used in order to provide authoritative support to solutions
by drawing on the so-called ‘intellectual strata’ of society, such as accountants, auditors,
statisticians, managers and other experts (Miller and Rose, 1990). Experts are the accredited
individuals who are perceived to embody neutrality, authority and skills, operating to an
ethical code. Experts have a dual role in governmentality. On the one hand, they ally
themselves with authorities and their constructed problems, translating their concerns about
productivity, innovation, accountability etc. into the vocabulary of management, accounting,
psychology and so forth. On the other hand, experts also seek to ally themselves with the
governed, translating their concerns into a language ‘claiming the power of truth, and
offering to teach them the techniques by which they might manage better, earn more, bring
up healthier or happier children, and much more besides’ (Miller and Rose, 2008b, p. 68).
In discussing technologies of government, Miller and Rose (1990; Rose and Miller, 1992) point to their importance in enabling government at a distance. Technologies enable the linking of calculations at one place with action at another, through adopting shared vocabularies, theories and explanations while the governor and the governed remain formally independent.12

3.3.5.1 Accounting as a technology of government

A number of papers in accounting have mobilised the notion of technologies of government (Radcliffe, 1999; Dean and Graham, 2004; Neu and Heincke, 2004; Neu, 2000a; 2000b; Himick, 2009; Graham; Neu et al., 2006; O'Regan, 2010; Walker, 2010). These papers largely interpret accounting practices as technologies of government that allow the translation of rationalities and programmes into practice and facilitate government at a distance (Neu, 2000a; 2000b). The work of Neu (2000a; 2000b) on the role of accounting in governing the indigenous people of Canada is discussed below to illustrate how the notion of technologies of government has been mobilised in the accounting literature.

In examining the role of accounting techniques and calculations in the colonisation and genocide of Canada’s first nations, Neu (2000b) relied on a governmentality framing in order to understand how accounting facilitates government or action at a distance. Neu (2000b) examines prior (academic) literature on post-colonial theory, imperialism and genocide in order to contextualise the use of accounting mechanisms. He argues that accounting techniques played a role in translating (neo)-colonial policies into practice with (un)intended outcomes. The notion of technologies of government is used to frame how ‘accounting calculations construct a certain image of distant domains, thereby both problematising certain issues and framing possible interventions’ (Neu, 2000b, p. 270). Technologies of government such as accounting are perceived as part of an ongoing colonialism/imperialism process.

12 While Miller and Rose (1990; Rose and Miller, 1992) mainly discuss the formal elements of technologies, such as specific procedures and reports, Radcliffe (1999) argues that there are also informal technologies. Radcliffe (1999) addresses these informal technologies in his study of the operationalisation efficiency auditing. Examples of informal technologies are the local discourse and tacit knowledge practitioners accumulate or the ideas and practices that can be observed when practitioners execute their daily jobs. The focus of this study is, however, on the formal (accountability) technologies presented in the governmental co-financing scheme for development NGOs.
where they make it possible for the coloniser to continue to dominate colonised territory and its inhabitants.

Neu (2000b) illustrates the role of accounting as a technology of government in sustaining colonial relations (both direct and indirect). *Direct relations* involved accounting techniques that both encouraged the containment of indigenous people and the appropriation of wealth by the colonising society. The examples offered demonstrate the role of accounting techniques in translating policies of containment and assimilating them into practice. Through encouraging actions consistent with these policies, accounting in the case of containment was, according to Neu (2000b), successful in encouraging reproductive genocide. *Indirect relations* involved governmental funding incentives aimed at encouraging third parties to undertake certain actions which had an impact on indigenous people. Introduced financial incentives within the military, for example, through a bounty on native scalps, were used as an illustration of how accounting techniques encouraged genocide.

Neu’s (2000a) other work builds on the notion that accounting facilitates governance at a distance in examining the role of accounting in the process of colonisation in Canada. He argues that accounting discourses and techniques are located within an imperialism logic and are enmeshed within a colonial system of government. He illustrated the ways in which accounting, operating as a technology of government, sought to encourage changed habits and customs amongst indigenous people in accordance with colonial objectives and the wishes of the settler society. Overall, Neu’s (2000a) analysis suggests that accounting technologies (and other technologies of government) were used to change the habits, customs and behaviour of indigenous people with as little expenditure as possible. These technologies were often presented as a gift or alternative funding arrangement, but actually represented efforts to bend indigenous people’s behaviour to the objectives of the Canadian government (Neu, 2000a). Neu’s (2000a) study complements Miller and Rose’s (1990; Rose and Miller, 1992) writings on governmentality by illustrating how accounting technologies attempt to encourage governance at a distance in specific contexts.
3.4 Chapter summary

This chapter provided an in-depth discussion of the key theoretical notions mobilised to frame the empirical analysis undertaken in this study. The definition and various understandings of governmentality were firstly discussed and the theoretical framing adopted was outlined. This framing draws on the work of Miller and Rose, who developed three analytical levels that can be used for analysing governmentality: rationalities; programmes; and technologies. *Rationales* of government articulate specific ways of making reality thinkable in such a way that it can be programmed. They deal with general ideals. In order to become more specific and capable of realisation, these ideals are matched with programmes of government. *Programmes* of government describe in detail certain aims which indicate how rationalities might be accomplished. These programmes set out frameworks for action which are embodied in reports, proposals, plans and legislation encompassing the views of experts, specialists, individuals, and committees (Radcliffe, 1998). *Technologies* of government attempt to match rationalities and programmes with *action*. They are highly practical and form part of everyday practice. They include forms of notation, computation and calculation, systems of data storage and analysis, and methods of standardisation and verification (Miller and Rose, 1990; Radcliffè, 1998). For each analytical level, key papers in accounting were discussed in order to illustrate how the three concepts have been previously mobilised in different empirical settings.