Challenging Global Accountability: The Intersection of Contracts and Culture in the World Bank

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Abstract
Global accountability is commonly understood as a contractual mechanism between principals and agents where standards of behavior are objective and respond to functional needs, agents are autonomous, motivations are self-interested and practices are procedural. This paper theorizes an alternative to this rationalist framing of global accountability anchored in theories of sociological institutionalism that rest on a constructivist ontology. In this latter perspective, standards of accountable global behavior derive from socially constructed global cultural norms governed by the logic of appropriateness that both produces and contours embedded global actions. The argument is made that epistemologically distinguishing and empirically uniting contractual and cultural understandings offers new vistas for understanding the challenge of global accountability. This is illustrated with a comparative investigation of contractual accountability mechanisms and cultural accountability norms inside two World Bank country offices in Bolivia and Vietnam.
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Introduction
Ensuring the responsiveness and answerability of trans-national actors in the absence of global democratic structures and political participation is a major pre-occupation for scholars of international relations. This work has drawn much-needed attention to the costs of globalization that increasingly relies on non-elected and non-representative global bodies. Among this literature’s many contributions, it has clarified the key constituencies to whom global accountability is owed (Grant & Keohane, 2005; Held, 1995; Keohane & Nye, 2003), argued cogently for the transfer of domestic sovereign concepts of accountability to the trans-national realm (Koenig-Archibugi, forthcoming) and outlined the imperative of macro-level accountability reforms within international organisations (Grigorescu, 2007; Woods, 2001). Indirectly, this discussion within international relations has also informed policy campaigns aimed at putting global accountability on political agendas and galvanizing public support for reform (Lloyd, 2008). All of this suggests global accountability research in international relations is both varied in its scope and significant in its application.

Notwithstanding these numerous advances, this paper concentrates on one limitation in this body of scholarship, namely its tendency to theorize global accountability as a contractual relation linking principals and their global agents governed by objective and formalistic rules and procedure relating to enforcement and sanction. While many have pointed out this restrictive formulation of global accountability (referred to from herein simply as ‘accountability’) (Bovens, 2005; Ebrahim, 2009; Eyben, 2008; Mulgan, 2000; Tilley, 2009; Weisband & Ebrahim, 2007), what has not been systematically analyzed is the rationalist epistemology that underpins this ‘classic’ formulation of accountability and how this may differ from any epistemology upon which alternative formulations rest. Moreover, the empirical interactions that exist between principal-agent conceptions and the few alternatives proposed have yet to be explored to any significant degree.

This paper is an attempt to make the epistemological positions on both sides of the accountability debate more explicit and empirically demonstrate how the challenge of global accountability derives from their intersection in the realm of practice. In section 2, two approaches to accountability are presented distinguished by the key assumptions, concepts and practices that
constitute ways of knowing about accountability. The rational contractual understanding of accountability is counter-posed against a cultural approach anchored in social constructivist ontology. An understanding of cultural approaches to accountability opens up the prospect for considering accountability as a legitimate norm governed by logics of appropriateness that is both a product of and determinant on embedded social relations. This distinction between contractual and cultural goes beyond conventional dualities in accountability classification systems (eg vertical/horizontal, delegated/participatory or internal/external) as it encapsulates key epistemological differences in the way accountability is known and understood.

In putting forth this dual conceptions of accountability as cultural and contractual, the intention is not to argue for the superiority of one concept over the other. Nor is the presentation of contractual and cultural understandings of accountability an attempt to characterize rationalism and constructivism (Nielson,Tierney & Weaver, 2006: 108), or substantialism and relationism (Jackson & Nexon, 1999: 292), as competitors. Rather, the purpose is to demonstrate how making this distinction draws attention to different, if often co-existent, forms of accountability in the realm of practice that are the basis for important contradictions and tensions. In section 3, we introduce our study of accountability dynamics within the World Bank and provide an overview of the vehicles by which contractual and cultural accountabilities appear within the internal management of this international organisation. Improving the accountability of the World Bank has recently been described in a high-level independent commission as “not a straightforward matter” (Zedillo, 2009: 30) and this paper underlines this complexity. The field office challenge is framed in terms of the interactions between the explicit contractual obligations for quick fund disbursement within the World Bank and the implicit cultural norms that privilege dominant ideas circulating in the field of international development like inclusive poverty reduction. The tensions deriving from the co-existence of these cultural and contractual accountabilities are illustrated in Section 4 in a detailed examination of dynamic relations between World Bank officials and their national government counterparts in Bolivia and Vietnam. It is in the interstices of this interaction that dual accountabilities intermingle and inconsistencies emerge to confront World Bank field-level staff, in turn generating opportunities for autonomy in defining what constitutes appropriate conduct.

Ultimately, the contractual approaches that dominate international relations offers one approach to accountability study, namely as an impartial control mechanism anchored to explicit and formal rules and procedures that check and sanctions inappropriate behavior. A cultural constructivist view of accountability points to more implicit, though not necessarily less powerful, normative structures that are embedded in social relations. These norms coalesce into
symbolic social institutions that reassure generalized publics of organisational responsiveness and good faith and foster appropriate conduct. Understanding the challenge of accountability as deriving from the interaction between cultural and contractual approaches offers greater clarity of organisational dynamics that impinge on this challenge and informs a wider choice of potential accountability practices in the global realm.

**From Contracts to Norms: an Analytical Comparison**

A principal-agent framing of global accountability has become the received approach to theorizing accountability dynamics in global governance literatures, notwithstanding the diversity of connotations, aims, effects, meanings and modes of governance associated with the term (Koenig-Archibugi, forthcoming; Mulgan, 2000). Accountability serves as a *contractual engagement between principals who set goals and agents who are employed to accomplish these goals in the trans-national realm* (Weisband & Ebrahim, 2007: 4). This is a “classic” or “core” model of accountability that corresponds to intuitive meanings of the term (Bovens, 1998: 28; Mulgan, 2000: 556). What is often left unstated is the way a rationalist epistemology anchors contractual accountability, making implicit assumptions about standards of global behavior, agency and actor’s motivation, and accountability practices. This rationalist formulation has important, if under-discussed, consequences for the way global accountability challenge is framed, analyzed and addressed.

If contractual approaches to accountability borrow largely from rationalism, a cultural understanding emerges from organisational sociology upon which constructivist theories of society often draw (Drori, 2008; Finnemore, 1996; Florini, 1996). In this latter perspective, accountability can be understood as deriving from *socially constructed global cultural norms governed by the logic of appropriateness that are both a product and determinant of embedded relations*. The assumption here is that global norms are the product of inter-subjective understandings governing a given field of trans-national organisational activity that institutionalize socially acceptable ideas into taken-for-granted facts or myths. Once rationalized and impersonalized, actors remain cognitively constructed by these implicit cultural norms that coerce isomorphic adaptation and convergence with institutional myths (DiMaggio & Powell, 1983, 1991; Meyer & Rowan, 1977). Recently, sociological institutionalism has theorized the possibility of fractionalized institutional orders and higher cognitive capacities that restrict complete social construction of actors, thereby generating organisational divergence in embedded relations and processes. Nevertheless, in both variants the subjective and normative foundation of accountability is unambiguous.
Contractual and cultural accountability thus approach the study of accountability from unique epistemological positions. Four key analytical dimensions where this difference is most obvious are considered in greater depth below: the source of global accountability standards; the nature of actor agency; the quality of actor motivation; and the practice of global accountability.

The Standard of Global Accountability

In the classic model of accountability, an accountability contract arises when a principal exercises authority, via informal or formal mechanisms, over an agent’s actions. Contractual accountability is based on the ability of principals to hold agents to a specified standard of behavior, to judge whether their responsibilities have been fulfilled against this standard and to impose sanctions when and if compliance with this standard is not met (Grant & Keohane, 2005: 29).

Yet, what determines the standard of global accountability in the contractual perspective? The dominant contractual understanding of global accountability understands the source of these standards as functional need, that is, as a vehicle for achieving desired ends like effectiveness, efficiency, lawfulness or greater productivity. The standard of behavior is specified objectively, formally (often via legally-binding mechanisms) and with a tangible outcome in mind. These positive consequences are thought to largely mirror those in the domestic realm and include: the ability to help citizens control those in public offices; the prevention of constitutional abuse of power through the creation of ‘checks and balances’; and improvements to the effectiveness of policy making and implementation (Koenig-Archibugi, forthcoming: 4-5).

In contrast with contractual approaches that emphasize standards as objective, functional and formal, sociological understandings of accountability emphasize the implicit normative foundations of behavioral standards driven by the logics of appropriateness. Inter-subjective understandings are rationalized and impersonalized into legitimate trans-national cultural norms that diffuse across actors embedded within the world system, creating pressures for convergent adoption across fields of global actors (Drori, Meyer & Hwang, 2006; Meyer & Rowan, 1977). The legitimacy of accountability as a standard of global behaviour is attributed to widespread beliefs in Western democratic values, including justice and progress (Drori, Meyer & Hwang, 2006; Finnemore, 1996: 331; Meyer & Rowan, 1977; Noel, 2006; Power, 1997).
What is significant about the current obsession with accountability are not the promises it has generated, but the fact that they are rooted in beliefs—strongly held beliefs, but beliefs nonetheless—and little more. (Dubnick, 2007: 2)

Accountability has become a culturally engrained standard of fairness, equality, social advancement and development (Grigorescu, 2008: 291). Global organisations that reject the norm of accountability do so at the peril of their legitimacy. Driven by this imperative, accountability risks becoming a ceremonial sign and symbol of an organisation’s good faith that is decoupled from core organisational practices and consequences, a “buzzword...that can equally well serve as a watchword for human rights movements as for technocratic managers at the World Bank” (Eyben, 2008: 13). Nevertheless, this is not to say that accountability is always and everywhere an institutional “myth” driven by cultural imperatives alone. Recent research in particular has highlighted the consequentialist outcomes of reforms initially driven by the logic of social appropriateness (Barnett & Finnemore, 2004; Gulrajani, 2006; Nielson, Tierney & Weaver, 2006; Sahay & Walsham, 1997; Weaver, 2008; Zilber, 2002). Often these outcomes are driven by the exercise of agency, as discussed below.

Agency and Actorhood in Global Accountability

A second analytical dimension that distinguishes contractual from cultural approaches to global accountability relates to the ways actor behavior is conceived. Agency is a relative concept used to describe the capacity of actors to act independently from institutional imperatives, including global cultural norms (DiMaggio, 1988; Emirbayer & Mische, 1998). In contractual understandings of accountability, actors—both principals and agents—everywhere and always are theorized with the capacity to behave voluntarily and autonomously of their circumstances. They are ‘unproblematic, irreducible, autonomous actors who know what they want independent of social or cultural context and, indeed, who create the social context’ (Finnemore, 1996: 333). This assumed autonomous basis of action clearly has methodological implications for global accountability research, including the adoption of methods that stylize or discount the cultural, geographic, socio-political and historical locations and relations of accountability behaviors given the primacy of the autonomous agent. Contractual accountability thus seems wedded to methodological individualism as a philosophical method that understands organisational behavior of all global units—inter-governmental and multilateral organisations, states, trans-governmental networks, multinational corporations and international non-governmental organisations—as the aggregated actions of the autonomous agents contained within. This limited exploration of internal organisational dynamics within global administration has become a source of widespread critical comment within international relations (Barnett & Finnemore, 2004: 4; Benedict, Krisch
A cultural approach to accountability takes an opposite track to theorizing agency in the world system. Early studies in sociological/constructivist theory simply assumed agency did not exist as global cultural institutions constrained the possibility of independent action, automatically generating homogenous conformance to global norms. Critiques of this deterministic tendency sought to reconcile the constraining power of socio-cultural institutions with the capacity for actor agency (Barley & Tolbert, 1997; DiMaggio, 1988; Sewell, 1992). This has gradually led to the acceptance of both the constraining and enabling possibility of global cultural norms, where agency derives from contextual dynamics of international bureaucratic administrations interacting with multiple crosscutting institutional demands. It is in these embedded contexts that actors substantiate global cultural norms, exploiting opportunities, inconsistencies and discrepancies that can alter implementation dynamics with unusual and uncertain effects.

**Motivation**

A corollary to a contractual understanding of autonomous action is an understanding that behaviour is motivated by rational utilitarian calculations (MacDonald, 2003). Actor motivation is largely driven by self-interested concerns, as in the case of “states pursuing wealth or security, members of Congress pursuing reelection, firms pursuing profits, national leaders pursuing a place in history” (Finnemore, 1996: 333). Altruism, where it does exist, derives from the impulse of self-aggrandizement, reputation, status, or power (Le Grand, 2003). This pessimistic view of humanity colours global accountability policies, resulting in prescriptions that reduce incentives to shirk by increasing the costs of violating standards without altering fundamental motivations (Weisband & Ebrahim, 2007: 15-16). This accountability is described as passive because while it may rectify the consequences of actions motivated by self-interest, the underlying nature of motivation remains unchanged (Bovens, 1998; Gregory, 2003; Mulgan, 2000).

For sociological institutionalists, motivation does not have an exclusively self-interested basis but is also shaped by individuals’ active capacity for reflection and their institutional contexts, sources from which altruism and integrity can flow (Bovens, 2005; Gregory, 2003). The intrinsic capacity for self-awareness and probity provides a generalized capacity to confront, respond and influence a diverse array of social encounters in morally appropriate ways (Giddens, 1979, 1984).
The accountability of governance...is an embedded and internalized commitment to account giving. It is found in the way a third grade teacher relates to his student, or the obligation a firefighter feels to those who might be trapped in a burning building. (Dubnick, 2007)

The institutionalization of accountability is a process of organisational character formation, infusing the organisation “with value beyond the technical requirements of the task at hand” where individuals absorb a way of perceiving and evaluating their own experiences (Selznick, 1949, 1957). For example, the efforts of a teacher to help a poorly performing student can derive both from her individual commitments but also a felt responsibility deriving from wider normative understandings of the teaching profession and its commitment to combat wider social and economic inequalities via education. The possibility of moral and ethical behaviour thus exists in individuals, although it is never entirely exogenous from the macro-cultural forces within which this behaviour is embedded (Kelly, 1994; Le Grand, 2003).

Global Accountability Practices
Contractual and constructivist perspectives diverge in terms of whether routines guaranteeing accountability are defined in terms of explicit procedural mechanisms or implicit personal and social relations. With preference misalignment, imperfect information and transaction costs in the contractual relation between principal and agent, the policies for strengthening the accountability of agents often concern resolving the market failure. As such, in contractual understandings, fixing accountability systems of international organisations requires mechanisms for making standards clear, ensuring enforceability via monitoring, and having penalties or sanctions in place to coerce compliance (Grant & Keohane, 2005: 36, 41).

The assumption is that all of this can be achieved with explicit administrative mechanisms related to audit, inspection and standard-setting, arrangements by which actors can be held *ex post facto* accountable.

The accountability of managerialism...is imposed on those same relationships rather than embedded in them. It tells the third grade teacher that his relationship with his students must be defined in terms of higher test scores. It assesses the firefighters’ performance on the basis of measures such as emergency response times. And in both instances the account giver does not take personal ownership of those standards—they are never internalized, but remain associated with the outside source (Dubnick, 2007)
Some examples of administrative mechanisms recommended at the global level for the purposes of enhancing accountability include transparency and improved capacity for internal audit and inspection (Grigorescu, 2007; Grigorescu, 2008), alterations in constitutional mechanisms and governance systems (Woods, 1999; Woods, 2003), stakeholder arrangements that incentivize compliance (Bäckstrand, 2006) and improved information use (Lloyd, 2008). Accountability solutions are situated within rationalistic ideas about public policy design, implementation and management by specifying top-level command and control mechanisms in order to govern self-interested administrative conduct at the bottom (Aucoin & Heintzman, 2000: 47; Bovens, 2005: 227; Elmore, 1979; Lindblom, 1959).

In contrast, cultural accountability moves beyond simply checking for adherence to mandated processes via administrative mechanisms. The possibility that positive and passionate ethical commitments exist and can be fostered within global organisations within social relations has not yet emerged as a potential basis for designing global accountability practices. This is possibly related to a more general tendency to marginalize moral sensibilities within the modern bureaucratic form with the growing emphasis on procedures of constant verification in audit, inspection and standard setting processes. This has downgraded discussions of the bureaucratic “ethos of office” as a key practice of accountability, where this ethos combines both the professional and personal (Gregory, 2003; Mulgan, 2000: 560; Newman, 2004: 31; Power, 1997: 146). For cultural accountability, ensuring implicit personal and professional moral commitments to normative standards of behavior as they play out in multiple social relations becomes a key practice for substantiating accountability (Cosidine, 2002: 22-23; Eyben, 2008; Newman, 2004: 30-31; Seal & Vincent-Jones, 1997: 406-407). While codes of ethics are one way of considering the generation of this ethos, the success of these codes requires a felt responsibility towards them in the context of challenging social relations. Cultural accountability practices are thus at one level forms of self-regulation, at another level collectively embedded in local contexts.

The distinction between contractual and cultural understandings of accountability is thus, first and foremost, about different ways of seeing, understanding and knowing the world. These differences ultimately stem from the adoption of unique epistemological positions that frame, analyse and address the challenge of accountability (Table 1). Some may argue that integrating the contractual and the cultural is perhaps precluded given they represent fundamentally divergent epistemologies. With some awareness of the key nature of the distinctions however, there remains basis from which to examine interactions between contractual and cultural approaches as manifested in the organisational realities of global action. While cultural and contractual accountability each provide a distinct perspective, practices associated with each
understanding do interact in the realm of action.\textsuperscript{ix} This is particularly the case in global governance systems characterized by multiple actors, ambiguous trans-national goals and complex relations, where formal contractual mechanisms may be harder to enact and enforce such that cultural norms are relied upon to ensure accountability.\textsuperscript{x} In almost all cases, international civil servants will need to navigate vertical contract-based “lines of accountability” to organisational superiors and horizontal global norms that engender a “culture of responsibility” (Cosidine, 2002: 23). As the rest of the paper demonstrates, contractual and cultural accountabilities do crosscut in the realm of global organizational activity with challenging consequences.

| TABLE 1. Contractual and Cultural Understandings of Accountability: Key differences |
|-----------------------------------------------|---------------------|
| Standard of behavior | Objective | Normative |
| Agency | Autonomous | Embedded |
| Motivation | Self-interest | Moral |
| Practices | Explicit procedural | Implicit relational |

**Examining contractual and cultural accountabilities in the World Bank**

The problem of achieving accountability at the global level looms large in international relations, which rightly sees itself as the natural home for studies of international organisation. Yet, international organisation is defined not only by its global character but also by the fact that it is the study of organisations. This can provide an important entry point for cross-disciplinary engagement between international relations, organisational studies and public administration. This paper is situated at this intersection of literatures by examining in some detail the internal organisational dynamics within the World Bank.

The nature of the interaction between cultural and the contractual accountabilities is examined in a comparative case study of two World Bank field offices that at the turn of the millennium were asked to comply with development norms that emphasized the mission of inclusive poverty reduction. The fact that this institutional pressure manifested itself in field offices against a backdrop of existing contractual accountabilities for portfolio performance suggests the need to examine the nature of this interaction to understand whether contractual and cultural accountability ultimately reinforced or contradicted each other. In fact, the World Bank field offices of Bolivia and Vietnam presented different balances achieved between cultural and contractual accountabilities, with Bolivia embracing the cultural at the expense of the contractual in a much stronger and explicit fashion than in Vietnam. In both cases however, tensions
between cultural and contractual existed and provided a backdrop for the exercise of agency and altruistic motivation on the part of World Bank staff.

In the following section, two key practices associated with cultural and contractual accountability of the World Bank are presented. These practices, as well as the dynamics explored in section 4, are based on evidence from an extensive four-year study of the impact of a World Bank initiative called the Comprehensive Development Framework. The narratives are based on embedded observation of field office staff, approximately 50 interviews as well as focus group discussions over 2001-2005 in Washington, D.C., La Paz, Bolivia and Hanoi, Vietnam.

**Cultural accountability in the World Bank: the norms of the CDF**

Within the field of international development, accountability is first and foremost a normative commitment to include affected stakeholders and ensure their influence and control over development initiatives and related decisions and resources (World Bank, 1996). Accountability occupies a central role in the “New Poverty Agenda” (Maxwell, 2003) or “global anti-poverty consensus” (Noel, 2003) governing the global development community since the turn of the millennium. Accountability is a value that is implicit in numerous “development buzzwords”, including ownership, partnership and empowerment (Cornwall & Brock, 2005: 1055). For example, in discussing the principle of ownership, the Development Assistance Committee makes clear that:

> [e]ach donor’s programmes and activities should…operate within the framework of that locally-owned strategy in ways that respect and encourage strong local commitment, participation, capacity development and ownership. (Development Assistance Committee, 1996: 14)

The demands of morally committing to “inclusion” and putting “countries in the driver’s seat” manifests itself in a variety of interactions between donor agencies and stakeholders representing the “local.” Nevertheless, critics have suggested that donor agencies have tended to emphasize first and foremost national governments as key local stakeholders to whom donor accountability is owed. Moreover, they suggest that accountability tends to be superficial rather than substantial (Brett, 2003: 2, 5), advances a neo-liberal consensus on a “Third Way for the Third World” (Craig & Porter, 2003; Porter & Craig, 2004) and preserves the credibility and survival prospects for the development industry (Cooke & Kothari, 2001; Cornwall & Brock, 2005: 1055). Nevertheless, the fact remains that both actors and commentators continue to call for greater accountability within the field of global development, suggesting it has become a
legitimate norm which no development actor risks rejecting. Accountability is the \textit{sine qua non} of the global development industry, operating as the standard of expected behavior for all development actors, in particular multilateral and bilateral donors and national governments in receipt of aid.

Of the many ways in which the World Bank sought to internalize accountability norms of the New Poverty Agenda, perhaps the most visible was the articulation of the Comprehensive Development Framework (CDF). The CDF was not a program of organisational reform like its 1996 re-organisation and decentralization (dubbed Strategic Compact) that has been reviewed elsewhere (Nielsen, Tierney & Weaver, 2006). Rather, it served as a high-level statement of its cultural values and vision of inclusive development that were to guide the Bank in its work (Cammack, 2002; Pincus & Winters, 2002: 3). As Mallaby writes, the CDF “matched the intellectual current of the time” and “was a compelling vision of the way the Bank might work in ideal conditions—handing control over to poor countries, supporting their development plans in a new and streamlined fashion” (Mallaby, 2005: 255, 259). The CDF defined itself in terms of four main “pillars”: a long-term holistic poverty-focused development vision; securing country ownership; partnering with all stakeholders; and actively achieving results. Altogether, they symbolically represented the Bank’s commitment to accountability, driven in part by the instrumental desire for more effective development (Wolfensohn, 1999: 31).

I personally believe that unless we adopt this [CDF] approach on a comprehensive, transparent, and accountable basis, we will fail in the global challenge of equitable sustainable development and poverty alleviation. We will fail to build a sustainable international architecture for the coming millennium. (Wolfensohn, 1999, emphasis added)

In January 1999, World Bank President, James Wolfensohn, circulated a hand-written memo to all staff presenting the CDF as “a participatory process, as transparent and as accountable as possible within the political climate prevailing in each country.” While some argue the CDF was simply a ceremonial exercise to secure legitimacy to the shifting institutional contexts of development (Cammack, 2002; Cooke, 2003), Wolfensohn actively linked his articulation of the CDF to specific organisational processes inside the World Bank. One way this occurred was via designating certain countries with Bank operations as CDF “pilots” that were explicitly charged with testing the internalization of these norms in field office relations and processes. Twelve country offices eventually volunteered for the experiment, including Bolivia and Vietnam. A CDF Secretariat was established to assess and disseminate country experiences with the CDF by
organizing a survey of country offices, publishing semi-annual progress reports, meeting quarterly with the Executive Board, and liaising with the Bank’s Evaluation department to conduct a final CDF evaluation in 2003.

Despite the effort made to demonstrate the CDF’s existence as an objective standard of behaviour against which country office performance could be monitored, it was largely defined in collective and subjective terms. No enforcement mechanisms or formal prescriptions existed to ensure compliance with the standard of behavior the CDF encapsulated, nor were there sanctions for under-performance. While CDF progress reports were to measure compliance with the four principles on a sliding scale ranging from “little or no action” to “substantially in place,” in practice, isolating performance according to each pillar was largely the product of negotiation between field offices and CDF Secretariat staff members. CDF country rankings were also the product of selective interpretation of survey data, followed by an extensive bargaining process in lengthy CDF Secretariat meetings. Similar to the findings that suggest IMF missions negotiate and interpret quantitative data in order for economic numbers to become a resource for policy (Harper, 2000; Harper, 1998), so too with the CDF that only became a standard of behaviour via intense social negotiations over what exactly it meant for a pilot office to maintain accountability towards it.

**Contractual Accountability in the World Bank: The Disbursement Incentive**

International and bilateral donor agencies are contractually held accountable for the public monies delegated into their trust for the purposes of international development. An obligation to account for public monies will thus bind the national development agency to taxpayers and Parliaments, while international development agencies are additionally responsible to the member states vesting their authority in the organisation. A series of nested principal-agent contracts will continue to link these actors to the chain of command inside donor agencies, where this chain includes the political appointee representing the donor organisation, the Chief Operating officer, Senior Management, and the individual project officer (Gibson, Andersson, Ostrom & Shivakumar, 2005; Martens, 2002, 2005; Vielaju, Hudson, Jonsson & Neu, 2009).

If a major contractual accountability for the donor agency is to ensure appropriate use of funds, a growing number of commentators have suggested that one way this is accounted for is by examining the quantity of funding designated for the stipulated purposes of development aid (Birdsall, 2004; Easterly, 2002; Moyo, 2009; Svensson, 2008). In other words, the quantity of expenditures rather than the quality of fund use is increasingly held as the objective measure for judging donor accountability for public monies. The reasons for this are manifold. At one level,
the increasing attention paid to quantitative targets like the high-profile 0.7% Official Development Assistance/GNP target has enhanced pressures on donor agencies to demonstrate public compliance with this target by moving money for development, often to the detriment of quality (Clemens & Moss, 2005). The difficulties of finding appropriate outcome measures for development funds also seems to translate into the use of input measures like expenditure targets as proxy assessments of donor agency performance (Hirschmann, 2002). The desire for political representatives to see results within any given election cycle creates incentives for measuring donor agency performance by its ability to quickly disburse funds, diverting attention away from fundamental institutional problems like political patronage that stymie development performance (Birdsall, 2004). Incentives are therefore created to approve fast-disbursement investments, rather than project activities that are robustly targeted and sustainably conceived. Finally, fiscal procedures are also a constraint on donor agency ability to carry over annual budgets across fiscal years, resulting in a fear that not spending authorized amounts sends the wrong signal about the organisations financial planning capabilities and/or or its financial needs (Gibson, Andersson, Ostrom & Shivakumar, 2005: 139). In other words, donor agencies can and are held accountable for not only the quantity of inputs, but also the speed by which they can distribute these funds.

In discussions of the World Bank by both activists and scholars alike, much ink is used to describe the influence of a pervasive emphasis on fund disbursement inside the World Bank (Caufield, 1996; Miller, 2007; Payer, 1982; Weaver, 2008; World Bank, 1992). Even the World Bank acknowledges that historically, “the Bank has measured its operational performance primarily by lending commitments—both dollars lent and projects approved” with quality indicators only added in 1996 as a “second primary indicator of operational performance” (World Bank, 2002: 9). Nevertheless, the relation between the “disbursement bureaucratic imperative” and the World Bank’s accountability is rarely made; for example the issue is left un-discussed in a recent report on how to modernize World Bank governance (Zedillo, 2009). During the Wolfensohn years, the formal promotion and rewards incentives for staff continued to underline two key metrics, the rate of fund disbursement (disbursement ratios) and the size and value of new lending (Caufield, 1996: 240; Weaver, 2008: 88). Dollars lent per staff provided an important focus for both the Executive Board and Senior Management (Fox, 2002: 155). Ascertaining accountability vis a vis input-based indicators was a part of corporate reporting practices, in particular regularized financial portfolio assessments. It is only by considering the demands on World Bank staff to account for disbursement in regular portfolio reviews to Senior Management, the Executive Board and Member states that one can understand the pre-occupation within the Bank on new lending and disbursement over project quality and supervision. The
World Bank’s “culture of approval” is in reality the product of an accountability procedure for country offices centred on regular portfolio assessments of disbursement and new lending metrics (Pincus & Winters, 2002: 22; Winters, 2002: 122).

In summary, cultural and contractual accountabilities within the World Bank intersected at the turn of the millennium. President Wolfensohn sought to advance a client-oriented results-based development agenda focused on quality at the same time continued to emphasize formal accountability for loan disbursement and new lending (Fox, 2002: 154; Weaver, 2008: 84; Winters, 2002: 122). These contradictory lending and quality imperatives derived from crosscutting accountabilities that involved both a contractual obligation to lend and a cultural commitment to inclusive and effective development. This was perhaps most visible for field offices piloting the CDF, because it was here where the imperative to demonstrate cultural accountability to the new norms of development had to be squared with contractual accountabilities to Senior management in Washington, D.C. for portfolio indicators. As the next section demonstrates, the interactions between these two accountabilities were extremely problematic for the field office embedded at their crossroads.

**Cultural and contractual interactions in Bolivia and Vietnam**

Cultural commitments to inclusive and effective development intermingled with contractual obligations for disbursement inside the Bolivian and Vietnamese offices of the World Bank. While in both instances this interaction generated contradictory impulses and privileged cultural accountabilities over contractual ones, the tension manifested itself with greater intensity in Bolivia than in Vietnam. The following case study narratives serve as an illustration of this qualitative difference in the interaction. An explanation of this divergence is offered in terms of the different nature of the relationship between the World Bank and national government counterparts that stimulated different trajectories for staff agency and motivation in the embedded contexts of Bolivia and Vietnam.

**Bolivia: a normative commitment to results**

The story of the CDF in Bolivia is essentially the story of a World Bank country office normatively committed to the CDF principles of development results, even when this contradicted with contractual accountabilities towards Senior management for the financial performance of the portfolio. By rejecting contractual accountabilities, the CDF in Bolivia has been described in unofficial accounts as having encouraged the team to “think far out of normal World Bank boxes that they wound up in la-la land” (Mallaby, 2005: 244).
The local context for development in Bolivia provides some clues as to why the intermingling between contractual and cultural accountability resulted in this outcome. Former Bolivian dictator Hugo Banzer came to power via the ballot box in 1997, the first authoritarian leader in Latin America to return to power via democratic elections. Nevertheless, within three years his regime had been discredited for a controversial coca eradication program, the privatization of water services in the city of Cochabamba, the economy’s poor economic performance, rising poverty levels and general corruption and financial mismanagement. Economic instability and a tense political climate characterized Banzer’s three years in office, as well as that of his former Vice President and successor, Jorge Quiroga.

With limited confidence that the Banzer-Quiroga governments were actively committed to achieving development, the World Bank office felt uncomfortable championing the principles of country ownership and client-focus that characterized the CDF. Especially in the later years of the CDF pilot process, there were low expectations that the centre-right Bolivian Government in power would act as the guardian angel of national development.

We didn’t think the Banzer Government was the appropriate Government for a CDF. I mean, besides all the history of Banzer, he was a thief and a murderer. The Government did not really reflect the CDF principles. It was a coalition of a bunch of parties and they were all dedicated to stealing. […] Most of the ministers couldn’t mouth a paragraph on what [the CDF] meant, and they were just doing their own thing. A good part of what they were doing was stealing of course, or organizing how to steal. (WBB P4: 457-472, 532-540)\textsuperscript{xiii}

Both managers and operations staffs were in agreement that Bolivian political realities precluded them from championing local government ownership.\textsuperscript{xiv} This perception was further supported when the World Bank discovered incidences of high-level corruption within their own projects (World Bank, 2004a). Over time, local staff personally committed to achieving concrete development results and foregoing allegiance to client-focused development given the government of the day. Ultimately, the integrity of the Bolivian Government was in such doubt that World Bank bureaucrats viewed fund disbursement as antithetical to the achievement of sustainable development results.

I was managing this one project…the objective of which was to put money in the poorest communities in Bolivia. And the money was being stolen! This was in the midst of the CDF. […] So the Bank [in Washington] and [the Government] are speaking about how great they are and how they are doing the
results orientation and the poor and all that. And down here, they are stealing the money in an incredibly systematic and organized way. This was not like random corruption. This was organized stealing! (laugh) [...] So for us, it was like what the hell are we doing here? It was incredibly schizophrenic. (WBB P9: 0402-0421)

Lacking confidence in the Bolivian government, the World Bank office took the uncharacteristically political decision to explicitly suspend new disbursements in 2000, resulting in a 40% drop in disbursement ratios from 1997 levels (Table 2). Moreover, the desire to find more “locally” relevant projects that circumnavigated the influence of government but offered better prospects for achieving development results also contributed to falling disbursement ratios, as such projects took longer to prepare and obtain Bank approval.\textsuperscript{xv} Needless to say, this rejection of contractual accountabilities drew the ire of senior managers at headquarters, worried about the portfolio consequences of fighting a highly political and somewhat intractable battle over government corruption in World Bank projects. Given that roughly 10% of Bolivian GDP in 2003 came from foreign aid and financed one-third of public expenditures, suspension also rankled the Bolivian government (World Bank, 2004b). Disbursement suspension on account of corruption was a source of controversy as it seemed to be taking the Bank into the realm of sovereign politics at a time when the Bank’s mandate could not extend to the political aspects of controlling corruption (Cremer, 2008; Winters, 2002: 105).

Despite such tension, individual commitments to the achievement of long-term development results for Bolivia remained strong. An active and conscious decision was taken to forego contractual accountabilities in favour of cultural ones, despite the tremendous costs. Not only did it threaten their relationship with Washington-based stakeholders on account of the portfolio implications, it jeopardized their access and standing with the Bolivian Government. Vocally opposing corruption threatened the job security and physical safety of local staff as Government officials brought their indignation to the Bank’s Executive Board, and the desire for retribution to local thugs. At the same time, the organisational benefits of ignoring contractual obligations for disbursement were ambiguous, uncertain and largely defined in terms of long-run capacity building.

It was unusual but one year we took a decision to hold off our entire portfolio until there was institutional change […]. “One year in the CDF? CDF is meant to be better service and you only approved 5 million?” But I view that as what
are you willing to do or not to on the basis of certain principles. […] I would view that as a success. It is not going to show up in the organisation.

Q. Using the CDF to support your work?

I would say that yeah. I think it was, that action was entirely consistent with the CDF approach and I think it was positive. So, yeah. It may have been more difficult to do without the CDF. (WBB P1: 0568-0613)

Overall, it would seem an active and altruistic commitment to the CDF emerged in Bolivia, possibly at the expense of key contractual accountability for the portfolio. The embedded relational context of the CDF cultivated a passionate commitment among staff to champion outcomes even in the face of demands by superiors in World Bank headquarters for faster disbursement.

**TABLE 2.** World Bank disbursement ratios in Bolivia and Vietnam 1995-2002

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>95</th>
<th>96</th>
<th>97</th>
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<tr>
<td><strong>Disbursement ratios (%)</strong>&lt;sup&gt;xvi&lt;/sup&gt;</td>
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<tr>
<td><strong>Bolivia</strong></td>
<td>Unav.</td>
<td>Unav.</td>
<td>28.3</td>
<td>25.7</td>
<td>22.7</td>
<td>16.4</td>
<td>15.1</td>
<td>25.7</td>
</tr>
<tr>
<td><strong>Vietnam</strong></td>
<td>49.1</td>
<td>6.0</td>
<td>24.2</td>
<td>22.4</td>
<td>16.8</td>
<td>11.9</td>
<td>11.7</td>
<td>Unav.</td>
</tr>
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</table>

Source: internal, World Bank

*Vietnam: Cultural Accountability to Clients*

The Bank’s experience with the CDF in Vietnam was far less tumultuous than in Bolivia. The local development context demanded championship of the CDF principle of country ownership, normatively committing the World Bank to respect the Vietnamese Government’s demands to slow down lending even when this contradicted the country office’s contractual accountabilities.

The Vietnamese Communist Party Government has traditionally been an important and effective champion of national development processes. Not only is this guaranteed by its monopoly powers in a one-party socialist state, it is also demonstrated by the national development the Party has already overseen (Abuza, 2001; Fforde & Porter, 1995). The country provides a casebook example of the impact that sustained and equitably distributed economic growth can have on poverty reduction (Gulrajani, 2007). Whatever administrative inefficiencies may exist in state bureaucratic processes, the World Bank team operating in Vietnam could not doubt the
state’s developmental inclinations. As such, the cause of development results in Vietnam could justifiably be served by devolving responsibility to Government. Moreover, given the monopoly powers of the state and its lack of dependence on foreign aid resources, international donors did not have the same leverage that they had in Bolivia. An extreme form of ownership, otherwise known as state autonomy, underlined interactions between the World Bank and the Vietnamese state.

What transpired during the CDF was a search for a moderated ownership, moving it from its association with autonomous state action to a relation that could be a basis for greater trust between World Bank staff and government officials. The Country Director xvii and his management staff sought to build commitment both internally and externally to client-driven development. This was partly out a heart-felt commitment to the client-driven norms of the CDF, though admittedly it offered an opportunity to overcome the state’s tendency to ring-fence external actors in Vietnam, thereby inserting the Bank into key debates, discussions and relations with the Vietnamese state. Motivation for championing the CDF can thus be described as both driven by moral conviction and instrumental value.

While championing ownership could be viewed as a vehicle for improving the long-term prospects of the Bank portfolio to the consternation of sector-specialists managing development projects in Vietnam, in the short run the multitude of confidence building and outreach activities associated with the CDF jeopardized the disbursement indicator in Vietnam.

My number one priority is to ensure that all the projects that I am responsible for are prepared on time and are implemented properly. And anything else for me is less important. Now, as we said right at the beginning, I am not sure that Senior Management would have seen it that way. They probably wouldn't have disagreed but certainly during [the CDF] that would have been seen as a sore point. It would have been more important to go to the Partnership Meeting than to supervise the project. (WBV P10: 0370-0392)

Ultimately, during the CDF the Country director and his management staff chose to avoid raising the controversial issues that dogged disbursement of the Bank’s funding. The CDF’s explicit association with country ownership reduced the Bank’s ability to complain about such impediments to disbursement, for example bureaucratic protocols that required the Prime Minister’s signature on routine contracts that stalled disbursement of funds already committed. The CDF years thus coincided with a 30% fall in disbursement ratios over the 1999-2001 period (Table 2). Cultural accountability to the CDF principle of ownership was a source of frustration
for sector-specialists overseeing projects in Vietnam. Falling disbursements were of particular concern because projected growth rates would soon make Vietnam ineligible for concessional Bank finance despite the country’s high capacity to absorb funding. Unlike the situation in Bolivia, quicker disbursement of funds under a benevolent state seemed to offer for sector specialists greater prospects for ushering in development results, as well as responding to key contractual responsibilities.

I know that by helping the Vietnamese government to prepare a project that would directly invest say 200 million dollars for water supply, you can convert that to being a certain number of people who would get water supplies from that. It would also make me look good. There are two levels of incentive. There are incentives that will make you look good to your management. There is also the personal incentive that you feel you are achieving progress, helping a country develop. It sounds a bit pious doesn’t it. (laughter) (WBVP 8: 457-469)

Despite this internal resistance, an active and conscious decision was taken by management staff in Vietnam to champion cultural accountabilities of inclusive development. Rather than explicitly highlighting the dissonance with contractual accountabilities, management staff suggested the neglect of disbursements was a short-term consequence of committing to the principle of ownership, rather than a long-term rejection of the importance of new lending and disbursement indicators.

I really feel that the broad strategic framework that we are having in this country, the CDF approach, is probably right. [...] Where we need to lift our game is on our portfolio. [...] This program has a very good reputation. But once people realize that, “Wait a minute they take double the time than other country units to complete their projects, their disbursement ratio...what is going on?” Then you lose your reputation. So we really need to move into this. And that in turn is a message I think that sits very well with the sector units. Because it rebalances you know that overall macro approach, where you talk the poverty game, with the nuts and bolts of business. (WBVP6: 503-562)

This dual, though not simultaneous, commitment to cultural and contractual accountabilities strategically reduced antagonisms derived from the office’s earlier decision to champion the CDF norm of country ownership at the (implicit) expense of the portfolio. In addition, the costs of cultural accountability were mitigated by the internal and external acclaim received by the country office for the CDF pilot. This kudos included high-profile articles on the CDF experience
on the Bank’s intranet, a visit by Wolfensohn to Vietnam in 2000 on account of the CDF, and the office’s receipt of a Presidential Award for Excellence.

You would get people definitely who would be frustrated with [the Country Director] because he was spending all his time on this partnership stuff and people were saying, “Our portfolio is going down the spout.” Which it was, true to say, because he was spending all his time on donor relations and relations with government and being on TV, and all the rest of it. But people recognize that it has raised our profile enormously and on the whole went along with it. Vietnam has been the biggest feather in [Senior Management’s] cap because of everything on the CDF, and piloting everything. Because Wolfensohn came here and absolutely loved it, and still talks about it three years later. And because of everything else we do. That more than compensates for the difficulties in the lending program. (WBV P1 0747-0754)

Externally, the CDF secured the good faith of most local development actors toward the Bank, so much so that Vietnam became one of the first countries where numerous donors ceded their individual powers to jointly provide their funding under the umbrella of the World Bank. xviii It was in this sense that the CDF experience in Vietnam was concluded more successful than Bolivia by most observers within the Bank, notwithstanding the failure to maintain contractual accountabilities throughout the pilot phase.

Discussion: Tailoring Cultural and Contractual Accountabilities to Contexts
The non-convergent non-ceremonial response of street-level bureaucrats in Vietnam and Bolivia with the same contractual obligations for portfolio performance in the face of similar cultural commitments to the norms of the CDF begs an explanation. If we understand the Bank’s adoption of the CDF as an adaptation to a new standard of global behavior privileging inclusive and effective development, what explains the different micro-level processes that follow suit? Our claim is that the different nature of the interactions between cultural and contractual accountabilities in Bolivia and Vietnam can explain at least some of this divergence. The challenge of accountability experienced within the local environments of Bolivia and Vietnam ultimately provided a backdrop for the exercise of autonomy and discretion that propagated dissimilar dynamics and outcomes.

In both countries, efforts to take the accountability norm beyond simple ceremonial adaptation and translate it into something substantial materialized as local challenges to contractual
accountabilities for disbursement. The decision to champion cultural accountabilities towards the CDF was an act of agency of each World Bank field office, although the divergent directions of its exercise in Bolivia and Vietnam (in terms of which CDF norm was to be championed—results or client ownership—as well as how to deal with the tensions with contractual accountabilities) appears to derive from the apparent possibilities and limitations of the local development context. The fact that cultural accountability was actively championed over contractual accountabilities in both cases cannot be explained by rational self-interest alone as a strong moral commitment to the CDF was also palpable, even if in Vietnam these co-existed with more instrumental rationales. Ultimately, the CDF was not the uniformly empty vessel that others have claimed it was (Cammack, 2002; Cooke, 2003; Mallaby, 2005). Cultural accountabilities towards inclusive and effective development substantiated itself tangibly and practically via the CDF, even in the face of their problematic juncture with contractual accountabilities for portfolio performance. The challenge of accountability in World Bank field offices that derived from this intersection can thus also be read as an opportunity exploited by staff to advance cultural accountability further than it might have otherwise gone.

This reading of intersecting accountabilities within the World Bank should not be read as support for the statement that multiple contractual and cultural accountabilities implies a more accountable global organization. Those who claim that multilateral actors are more accountable than trans-national non-governmental organisations or corporations because of the plurality of stakeholders with claims on them ignores the ways these claims intersect and interact in practice (Grant & Keohane, 2005: 40). For example, the use of disbursement and new lending indicators in the World Bank as proxies for country office performance may be a defensible contractual accountability mechanism, although its merits may be less obvious when it interacts with relations meant to respect the socio-cultural norms of inclusive and effective development. Dual commitments may be a source of organisational weakness rather than strength, offering cloudy pictures of the overall accountability aims sought. The tensions and paradoxes generated are the basis of agency that might, but not necessarily will, pull in the directions sought (Hupe & Hill, 2007). More empirical examination of the contexts of accountability is needed before we can claim that more accountability practices imply more effective accountability. It would seem the most that can be said is that crosscutting accountabilities imply greater possibilities for autonomous action.

Finally, these case studies should not be read as saying that contractual accountability practices should always be viewed as a ‘dead end in the chain of accountability’ that will always have ‘a problematic relation to the democratic ideals which drive it’ (Power, 1997: 127). Rather, it is to
say that fostering trust, ethical orientations towards others and face-to-face interactions are relational practices often sidelined in discussions of global accountability. And yet, the evidence from dynamics in the World Bank in Bolivia and Vietnam points to the fact that international civil servants are potentially motivated for altruistic reasons in their embedded relational contexts, despite the common characterization of World Bank staff as malevolent ‘lords of poverty’ overseeing a ‘secular empire’ (George & Sabelli, 1994; Hancock, 1989). Administrative managerial approaches to accountability are likely to be ineffective without the intrinsic and deeply held convictions, passions, commitments and motivations of staff. At the same time, there would appear to be some need to also have procedures to ensure that systems are defended against “the wrong sort of passions, including those driven by individual self interest” (Newman, 2004: 4). Future solutions will need to consider how best to secure this kind of personalized socio-cultural commitment to accountability norms, including perhaps a focus on recruitment based on perceived commitments as evidence in concrete relational situations, ethics training and other socialization practices. Again, the choice of how to approach the global accountability challenge should be one based on the concrete embedded contexts within which accountability must be upheld. Relying blindly on either trust or audit or both is no answer. Rather, we need to know when contractual administrative practices can work tangibly and effectively, and when relying on the moral competence, cultural mores and the self-regulation of officials may be a more promising alternative.

Conclusion

The challenge of global accountability ultimately derives from the intersection of two theoretical conceptualizations of global accountability deriving from distinct epistemological positions. The first derives from an economic understanding of accountability as a rational contract governing interactions between principals and agents, where standards of behaviour are viewed as objective truths, agency as largely autonomous, motivation as largely utility maximizing. This definition inspires a number of administrative mechanisms associated with constant verification practices, including performance measurement, incentives, transparency mechanisms, and evaluation systems. An alternative conceptualization derives from sociological institutionalism, where accountability serves as a legitimate cultural norm governing embedded relations within the international system. Here standards of behaviour are the product of collective social understandings of what is appropriate, while agency is embedded, motivation is moral and ethical and practices are implicit personal and professional commitments. While each perspective derives from divergent ontologies with implications for the ways the challenges of global accountability are framed, analyzed and addressed, cultural and contractual accountabilities can and do co-exist in the realm of practice. Comparative case studies of World Bank field offices
juggling dual contractual and cultural accountabilities in Bolivia and Vietnam demonstrate the relevance of the distinction, as well as provide a vivid example of the opportunities it can afford for making sense of accountability dynamics.

In the Age of Accountability in which we live, demanding account giving is perceived to be the best way to achieve our cherished objectives of an open, progressive and just global society (Dubnick, 2007; Power, 1997). We believe that hearing confessions, reporting abuses, increasing transparency, adhering to rules and codes are our best way to incorporate domestic democratic principles into global society and achieve higher performance, value and effectiveness. A cultural approach to accountability offers an alternative range of practices that centre on fostering personal and professional commitments in embedded social relations. Distinguishing between cultural and contractual definitions can open up new vistas for global accountability research that can add to the sub-field’s overall richness while simultaneously advancing the frontiers of knowledge. It can also help us understand empirical dynamics better and devise more robust solutions to tackle the global democratic deficits that are a cause of concern for citizens and scholars alike. Tailoring practices according to local organisational dilemmas and dynamics can help ensure that the challenge of global accountability is not destined to remain so forever.
While I do not attempt to explain the dominance of contractual approaches vis a vis cultural-normative perspectives, some suggest this divergence separates European and American scholarship. See Bovens, Schillemans and Hart 2008, 227.

Epistemology is defined as a theory of knowledge and how it becomes possible, while ontology is the study of the nature of reality that forms the basis of any epistemology. See http://ethicalpolitics.org/seminars/neville.htm

Sociological institutionalism in organisational studies is often linked to constructivist theories of international organisations. See Nielson, Tierney & Weaver 2006 and Drori 2008.

An actor is defined as a single individual or as a group functioning as an organisational actor. See Gibson et. al 2005, 27.

Legitimacy is defined as an attempt to enhance both reputational credibility and organisational continuity rather than to make tangible gains in efficiency, performance or effectiveness Suchman, 1995. It is a description of individuals or organisations following rules, commands and decisions because they regard them as binding Steffek, 2003, 255

Sociologically, agency can be both a property of individuals and organisations without resorting to this theory of aggregation Giddens, 1979, 7, 95; 1984, 2.

It should be noted this is not the first attempt to integrate these dual epistemologies. For example, this integration is achieved in Michael Power’s book *The Audit Society, Rituals of Verification* that focuses on the ways auditing and accounting administrative practices are explained in terms of diffuse social norms privileging constant account-checking Power, 1997.

For example, in the field of international development accountability is described as instances where “people entrusted with responsibilities are kept under check when carrying out functions or tasks assigned to them” as well as “binding members together through shared values and reciprocal commitments” Steer, Wathne & Driscoll, 6.

For example, consider global partnerships brokered across a range of actors where service delivery is based on third party contracting, or outcomes the product of collaborative efforts. In these instances, well specified accountability mechanisms are often replaced by an emphasis on cultural norms within social relations Cosidine, 2002.

Spending development monies faster ultimately supports an agency’s application for continued funding injection, feeding the next cycle of development expenditures.

Nevertheless, there is some indication that even this focus on quality is still concerned with quantity of lending as management has moved away from an emphasis on ‘percentage of projects’ that were ‘satisfactory at exit’ to ‘the percentage of disbursements’ meeting this criteria, giving overall more weight to large investment loans that are disbursed faster than projects Wade, August 20, 2001, 19.
The codes included after quotations refer to the country office e.g. WBV for the Bank’s Vietnam office and WBB for the Bolivian office, the primary document a coded reference to the informant in question, and the actual lines of the transcribed text.

Interviews in the World Bank occurred with two kinds of staff, operations-based staff with technical knowledge and key responsibilities for Bank project implementation and managerial staff with more generalized skills in charge of setting strategic policy and liaising with internal and external stakeholders.

This included, for example, an experimental project to enhance innovation and entrepreneurship among indigenous communities using participatory processes.

Disbursement ratios are calculated by dividing funds disbursed in a given fiscal year by the undisbursed balance remaining.

Country Directors are responsible for all World Bank activities pertaining to a country or group of countries. In the latter case, a Country Resident Representative in each country is appointed and serves a Country Director.

The Asian Development Bank, Canadian International Development Bank, the UK’s Department for International Development, the Netherlands, the European Community and the Japanese Bank for International Cooperation all harmonized their aid by providing budget support through the Bank’s Poverty Reduction Support Credit.
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